

## Bank Reconciliation practice questions

The following are extracts from the Cash Book and the Bank Statement of Dorian Supermarket.

Cash Book (Bank Columns)						
2008		\$		2008	\$	
October 1	Balance b/d	1 300		October 5	Purchases	2 050
4	B. Bera	450		12	City Council	1 600
8	C. Calvia	600		16	Zesa	800
17	S. Sarawoga	325		23	Insurance	950
22	L. Lino	550		26	Purchases	1 500
27	G. Gara	375				
31	Balance c/d	<u>4 300</u>				
		<u>2 900</u>				<u>7 900</u>
				November 1	Balance b/d	4 300

Bank Statement				
DATE	DETAILS	DEBIT	CREDIT	BALANCE
2008		\$	\$	\$
Oct 1	Balance			1 300
4	Deposit		450	1 750
5	0031	2 050		300 O/D
8	Deposit		600	300
12	0032	1 600		1 300 O/D
17	Deposit		325	975 O/D
22	Deposit		550	425 O/D
23	0034	950		1 375 O/D
31	Interest on bank overdraft	235		1 610 O/D
	Dividends		715	895 O/D
	Ledger fees	305		1 200 O/D

You are required to:

- (a) update the Cash Book, [5]
- (b) draw up the Bank Reconciliation Statement on 31 October 2008. [8]
- (c) (d) prepare a Bank Reconciliation Statement as at 31 January 2010.

# Bank Reconciliation Questions And Answer Acca Pdf Format

**Wolfgang Guggemos**



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## **Table of Contents Bank Reconciliation Questions And Answer Acca Pdf Format**

1. Understanding the eBook Bank Reconciliation Questions And Answer Acca Pdf Format
  - The Rise of Digital Reading Bank Reconciliation Questions And Answer Acca Pdf Format
  - Advantages of eBooks Over Traditional Books
2. Identifying Bank Reconciliation Questions And Answer Acca Pdf Format
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Bank Reconciliation Questions And Answer Acca Pdf Format
  - User-Friendly Interface
4. Exploring eBook Recommendations from Bank Reconciliation Questions And Answer Acca Pdf Format
  - Personalized Recommendations
  - Bank Reconciliation Questions And Answer Acca Pdf Format User Reviews and Ratings
  - Bank Reconciliation Questions And Answer Acca Pdf Format and Bestseller Lists
5. Accessing Bank Reconciliation Questions And Answer Acca Pdf Format Free and Paid eBooks
  - Bank Reconciliation Questions And Answer Acca Pdf Format Public Domain eBooks
  - Bank Reconciliation Questions And Answer Acca Pdf Format eBook Subscription Services
  - Bank Reconciliation Questions And Answer Acca Pdf Format Budget-Friendly Options
6. Navigating Bank Reconciliation Questions And Answer Acca Pdf Format eBook Formats

- ePub, PDF, MOBI, and More
  - Bank Reconciliation Questions And Answer Acca Pdf Format Compatibility with Devices
  - Bank Reconciliation Questions And Answer Acca Pdf Format Enhanced eBook Features
7. Enhancing Your Reading Experience
    - Adjustable Fonts and Text Sizes of Bank Reconciliation Questions And Answer Acca Pdf Format
    - Highlighting and Note-Taking Bank Reconciliation Questions And Answer Acca Pdf Format
    - Interactive Elements Bank Reconciliation Questions And Answer Acca Pdf Format
  8. Staying Engaged with Bank Reconciliation Questions And Answer Acca Pdf Format
    - Joining Online Reading Communities
    - Participating in Virtual Book Clubs
    - Following Authors and Publishers Bank Reconciliation Questions And Answer Acca Pdf Format
  9. Balancing eBooks and Physical Books Bank Reconciliation Questions And Answer Acca Pdf Format
    - Benefits of a Digital Library
    - Creating a Diverse Reading Collection Bank Reconciliation Questions And Answer Acca Pdf Format
  10. Overcoming Reading Challenges
    - Dealing with Digital Eye Strain
    - Minimizing Distractions
    - Managing Screen Time
  11. Cultivating a Reading Routine Bank Reconciliation Questions And Answer Acca Pdf Format
    - Setting Reading Goals Bank Reconciliation Questions And Answer Acca Pdf Format
    - Carving Out Dedicated Reading Time
  12. Sourcing Reliable Information of Bank Reconciliation Questions And Answer Acca Pdf Format
    - Fact-Checking eBook Content of Bank Reconciliation Questions And Answer Acca Pdf Format
    - Distinguishing Credible Sources
  13. Promoting Lifelong Learning
    - Utilizing eBooks for Skill Development
    - Exploring Educational eBooks
  14. Embracing eBook Trends
    - Integration of Multimedia Elements
    - Interactive and Gamified eBooks

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