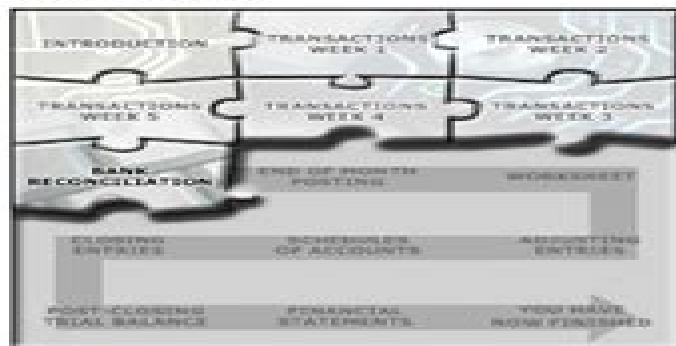




Feedback: Bank reconciliation

This is a **feedback page**. Please review this page carefully because later pages in this practice set build on the feedback provided here. After you have reviewed your feedback page, click **Continue** at the bottom of this page to move on to the next page of your practice set.

Your progress



✓ **Completed:** 50% (approximately)

📅 **Remaining pages will take:** up to 8.5 hours

The time frames we provide are a guide only. It may take you more or less time to complete each step.

Your grading

Your grading outcome (still in progress)

	Awarded	Total
Points (prior to this page)	437	449
Points (on this page)	177	177
Points (after this page)	–	410
Total	614	1,036

Now that you have finished recording all of the transactions for the month of June, you are required to prepare a bank reconciliation as at 30 June 2014.

The purpose of the bank reconciliation process is to reconcile the balance of cash shown in the company's ledger account against the balance of cash reported in the bank statement.

Instructions for bank reconciliation

- 1) Identify any reconciling items and record the relevant reconciling items in the appropriate journals. To do this, you will need to use:
 - the previous month's [bank reconciliation](#) statement, and
 - the current month's [bank statement](#).

Note that the general journal is not provided on this page of the practice set because you are required to use other journals to record those reconciling items.

When you enter items into the journals, if a cheque number is not required, you need to fill the appropriate input box with an **X**.

- 2) Post entries recorded in the journals to the appropriate ledger accounts according to the company's accounting [policies and procedures](#).
- 3) Total the Cash at Bank columns in the special journals. Record the amount in the Total row of each journal. On this web page, you are not required to total the rest of the columns in the special journals. You will total these columns and post them to the ledger in the next stage of the practice set.
- 4) Post the total of the Cash at Bank columns in the special journals to their corresponding ledger account. To confirm that the posting has been performed, a posting reference is recorded in the last row of the special

Perdisco Manual Accounting Practice Set Bank Reconciliation

Robert Grose



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Wedding Bells Boutique Wendy Pabst, Brian Perrin, 2010 Wedding Bells Boutique is a manual accounting practice set. This practice set is designed to give students an understanding of the accounting process and how to prepare a range of typical accounting reports and transactions common to a small business. By completing this practice set, students will gain an understanding of the flow of data in an accounting system. Completion of the practice set for a one-month period should ensure a greater appreciation of the following: The steps in the accounting cycle for a small business; The use of special journals for processing data more efficiently; The use of subsidiary ledgers to remove details from the general ledger; The steps in posting journals to the general ledger and subsidiary ledgers; The perpetual inventory system; The bank account reconciliation; Balance day adjustments and the general ledger closing process; How the accounting cycle culminates in the preparation of financial statements; How the goods and services tax (GST) impacts on accounting. **FEATURES** Give students hands-on experience at manually keeping a set of accounting records for a small business for at least one accounting cycle; Give students an appreciation of the perpetual inventory system; Presents complete accounting cycle and requires students to prepare adjusting and closing entries, worksheets, and financial statements. **Boab Art Gallery** Wendy Pabst, Brian Perrin, 2011 Boab Art Gallery is a manual accounting practice set. This practice set provides experience in manually recording and posting a variety of business transactions common to small businesses so that students gain an understanding of the flow of data in an accounting system. Many of these processes are out of sight in a computerised accounting system.

Accounting-Bank Reconciliation Mabel Lage, 2008-08 **Reckon Accounting Practice Set with Solutions**
Advanced Level Syed Tirmizi, 2015-05-23 This advanced level practice set is for students learning Reckon Accounting. Students can practice transactions of Richmond Papers Pty Ltd and can create final accounts and Business Activity Statement (BAS). It covers following topics: Setup New Accounting System, Process Business Transaction, Process Payroll, Carryout Bank Reconciliation, Prepare Final Accounts, Complete Business Activity Statement (BAS). The Happy Potters Pty Ltd Wendy Pabst, Brian Perrin, 2006 The Happy Potters Pty Ltd is a manual practice set produced primarily as a teaching aid to be used in association with accounting texts such as Accounting 6e by Hoggett, Edwards and Medlin. This practice set provides experience in manually recording and posting a variety of business transactions common to small retail businesses so that students will gain an understanding of the out-of-sight processes in computerised accounting systems. This hands-on methodology reinforces understanding of accounting fundamentals typically encountered in practice and is therefore suitable for students undertaking a course in accounting. **Features** The steps of a typical accounting cycle; The use of special journals as a means by which data is processed more efficiently; The use of subsidiary ledgers to remove detail from the General ledger; The steps in posting journals to the General ledger and subsidiary ledgers; The perpetual inventory system; Balance day adjustments and the General ledger closing process; The bank account reconciliation; How the accounting cycle

culminates in the preparation of financial statements from a worksheet How GST is recorded and the effect it has on transactions About the Authors Wendy Pabst is a Graduate of The WA Institute of Technology now Curtin University of Technology majoring in Accounting with Computing and Business Law minors She teaches accounting computer packages at Curtin University and has done so for the past 3 years She is also a sole practitioner having been in public practice for 16 years assisting small business proprietors with their taxation accounting and computing needs Her practice uses a variety of computer packages on a regular basis depending on the client s size and needs Brian Perrin is a Lecturer in the School of Accounting at Curtin University of Technology Western Australia He currently lectures in and co ordinates computerised accounting courses both locally and overseas His work experience in both financial and management accounting spans some thirty years in private practice commerce the public sector and education Brian s research interest is in the area of management accounting and he is currently undertaking a PhD in that area

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