

Feedback

iCandy

Bank Reconciliation Statement as at 30/06/2017

Balance as per bank statement:		71,954 CR
Add:		
deposit in transit	17,907	
deposit in transit	3,857	
deposit in transit	<u>5,712</u>	<u>27,476</u>
		99,430 CR
Less:		
unpresented cheque	No. 705 <u>2,195</u>	<u>2,195</u>
Adjusted bank balance		<u>97,235 CR</u>
Balance as per ledger account		<u>97,235 DR</u>

(Q-891.cashjournalsBankRec)

CASH RECEIPTS JOURNAL

Note: In order to receive full points, for each transaction you must select an account under the column labelled "Account", as indicated under the additional instructions above. Since all transactions in this journal affect the Cash at Bank account, you are asked to enter the name of the appropriate account credited in these transactions into the Account column so that the type of transaction can be determined by the name of the account entered into this column.

Date	Account	Post Ref.	Debit		Credit			Cost of Sales
			Cash at Bank	Discount Allowed	Sales Revenue	Accounts Receivable	Other Accounts	
Jun 5	ARC - Sugar-hi	110-5	2,253			2,253		
Jun 13	ARC - Candy Man	110-1	2,736	304		3,040		
Jun 14	Sales Revenue	X	7,344		7,344			3,312
Jun 19	ARC - Candy Rush	110-6	2,700			2,700		
Jun 21	Sales Revenue	X	20,160		20,160			13,200
Jun 23	ARC - Mercury Square	110-3	17,907			17,907		
Jun 28	Sales Revenue	X	8,664		8,664			5,016
Jun 29	ARC - Central Candy	110-4	3,857			3,857		
Jun 29	Sales Revenue	X	5,712		5,712			3,080
Jun 30	ARC - Candy Rush	110-6	-2700	0	0	-2700	0	0
Jun 30	Interest Revenue	403	562	0	0	0	562	0
Jun 30								
Jun 30								
Jun 30								
Jun 30								

Practice Manual Bank Reconciliation

Anthony S. Fauci



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