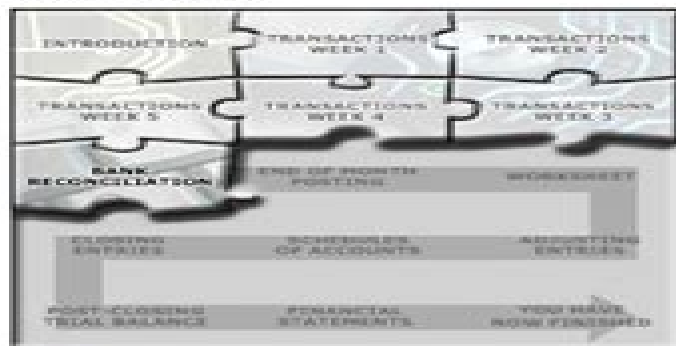




Feedback: Bank reconciliation

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)

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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

Michal Rosen-Zvi



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Table of Contents Perdisco Manual Accounting Practice Set Bank Reconciliation

1. Understanding the eBook Perdisco Manual Accounting Practice Set Bank Reconciliation
 - The Rise of Digital Reading Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Advantages of eBooks Over Traditional Books
2. Identifying Perdisco Manual Accounting Practice Set Bank Reconciliation
 - 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 Perdisco Manual Accounting Practice Set Bank Reconciliation
 - User-Friendly Interface
4. Exploring eBook Recommendations from Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Personalized Recommendations
 - Perdisco Manual Accounting Practice Set Bank Reconciliation User Reviews and Ratings
 - Perdisco Manual Accounting Practice Set Bank Reconciliation and Bestseller Lists
5. Accessing Perdisco Manual Accounting Practice Set Bank Reconciliation Free and Paid eBooks
 - Perdisco Manual Accounting Practice Set Bank Reconciliation Public Domain eBooks
 - Perdisco Manual Accounting Practice Set Bank Reconciliation eBook Subscription Services
 - Perdisco Manual Accounting Practice Set Bank Reconciliation Budget-Friendly Options

6. Navigating Perdisco Manual Accounting Practice Set Bank Reconciliation eBook Formats
 - ePub, PDF, MOBI, and More
 - Perdisco Manual Accounting Practice Set Bank Reconciliation Compatibility with Devices
 - Perdisco Manual Accounting Practice Set Bank Reconciliation Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Highlighting and Note-Taking Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Interactive Elements Perdisco Manual Accounting Practice Set Bank Reconciliation
8. Staying Engaged with Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Perdisco Manual Accounting Practice Set Bank Reconciliation
9. Balancing eBooks and Physical Books Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Perdisco Manual Accounting Practice Set Bank Reconciliation
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Setting Reading Goals Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Perdisco Manual Accounting Practice Set Bank Reconciliation
 - Fact-Checking eBook Content of Perdisco Manual Accounting Practice Set Bank Reconciliation
 - 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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