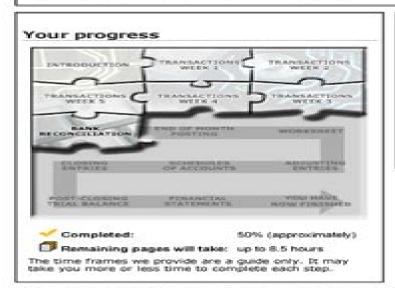




Feedback: Bank reconciliation

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보고 있는 사람들이 가득하면 보고 있다면 있다면 보고 있다. 100mm (Head State		Awarded	Total
Points (on this page) 177 17	oints (prior to this page	437	449
	oints (on this page)	177	177
Points (after this page) - 4	oints (after this page)	322	410

Now that you have finished recording all of the transactions for the month of June, you are required to prepare a bank reconciliaton 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

- 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 \mathbf{X} .

- 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

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