



YOUR PROGRESS



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.

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.

- Post entries recorded in the journals to the appropriate ledger accounts according to the company's accounting policies and procedures.
- 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.
- 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 journals.
- Prepare the bank reconciliation statement as at 30 June 2017. The bank reconciliation statement provided below may contain more rows than required.

All answers can be entered as positive or negative numbers as required.

Your grading

Your grading outcome (still in progress)		
	Awarded	Total
Points (prior to this page)	517	517
Points (on this page)	165	165
Points (after this page)	—	368
Total	682	1,050

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Reviewing **Perdisco Accounting Practice Set Answers Sydney**: Unlocking the Spellbinding Force of Linguistics

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