Blog Question

Principles of Accounts

Topic: Bank Reconciliation Statement Class: 9-T Week: 26th Feb. to 2nd March- 18

**Q#** The following is the cash book (bank columns) of F King for December 20X7:

20X7 *Dr$* 20X7 *Cr$*

Dec 6 P Pan 230 Dec 1 Balance b/d 1,900

*==* 20 C Hook 265 *==* 10 J Lamb 304

*==* 31 W Britten 325 *==* 19 P Wilson 261

*==* 31 Balance c/d 1,682 *==* 29 K Coull 37

2,502 2,502

The bank statement for the month is:

20X7 *Dr Cr Balance*

£ £ £

Dec 1 Balance 1,900 O/D

*==* 6 Cheque 230 1,670 O/D

*==* 13 J Lamb 304 1,974 O/D

*==* 20 Cheque 265 1,709 O/D

*==* 22 P Wilson 261 1,970 O/D

*==* 30 Tox: standing order 94 2,064 O/D

*==* 31 F Ray: trader’s credit 102 1,962 O/D

*==* 31 Bank charges 72 2,034 O/D

**You are required to:**

(*a*) Write the cash book up to date to take the necessary items into account, and

(*b*) Draw up a bank reconciliation statement as on 31 December 20X7.

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