**Practice 1**

**You are required to** draw up Bank Reconciliation Statement as at 30 November Year 1 showing the items which had caused the difference between the Cash Book balance and the balance on the Bank Statement as shown below:

**Cash Book (Bank Column)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 2010 |  | **RM** | 2010 |  | **Cheque No.** | **RM** |
| Nov 1 | Balance b/d | 8,520 | Nov 8 | Trend Sdn Bhd | 4726 | 1,110 |
| 3 | Wang | 1,200 | 12 | Sarah | 4727 | 600 |
| 11 | Sales | 1,650 | 21 | Anna | 4728 | 450 |
| 16 | Sales | 1,800 | 27 | Susan | 4729 | 561 |
| 29 | Daya Company | 573 | 28 | Fajar Trading | 4730 | 636 |
|  |  |  | 30 | Balance c/d |  | 10,386 |
|  |  | 13,743 |  |  |  | 13,743 |
|  |  |  |  |  |  |  |
| Dec 1 | Balance b/d | 10,386 |  |  |  |  |

**Bank Statement**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** | **Balance** |  |
| Year 1 |  |  |  |  |  |
| Nov 1 | Balance brought down |  |  | 8,520 | Cr |
| 5 | Deposit - Wang |  | 1,200 | 9,720 |  |
| 10 | Cheque no. 821 | 1,110 |  | 8,610 |  |
| 11 | Deposit |  | 1,650 | 10,260 |  |
| 15 | Cheque no. 822 | 600 |  | 9,660 |  |
| 16 | Deposit |  | 1,800 | 11,460 |  |
| 23 | Cheque no. 823 | 450 |  | 11,010 |  |
| 30 | Xin Ling Bhd - Dividend |  | 270 | 11,280 |  |
| 20 | Stamp duty on cheque book | 15 |  | 11,265 | Cr |