**Question 7**

The Cash Book of Sri Muhibbah Trading shows a balance which is different from what is shown in the Bank Statement on 30 April 2023. The following are the Cash Book and the Bank Statement on the same date.

**Cash Book (Bank Column)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Amount** | **Date** | **Particulars** | **Cheque**  **No.** | **Amount** |
| 2023 |  | **RM** | 2023 |  |  | **RM** |
| Apr. 1 | Balance b/d | 11,200 | Apr. 4 | Melur’s Shop | 366331 | 2,720 |
| 7 | Firdaus | 745 | 8 | Noor Enterprise | 366332 | 1,205 |
| 12 | Sales | 3,465 | 12 | Rates | 366333 | 437 |
| 18 | Carmen | 873 | 20 | Insurance | 366334 | 205 |
| 26 | Sales | 3,148 | 23 | Purchases | 366335 | 650 |
| 28 | Mohan’s Shop | 1,066 | 28 | Salaries | 366336 | 2,000 |
| 30 | Hassan | 2,052 | 30 | Balance c/d |  | 15,332 |

**Bank Penriwa Berhad**

Sri Muhibbah Trading Date: 30 April 2023

Lot 323 Jalan Dato’ Siamang Gagap Account No.: 1423-050-32118

70400 Seremban

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** | **Balance** |
| 2023 |  | **RM** | **RM** | **RM** |
| Apr. 1 | Balance |  |  | 10,700 |
| 2 | Deposit |  | 600 | 11,300 |
| 7 | Cheque No. 366330 | 100 |  | 11,200 |
| 13 | Cheque No. 366331 | 2,720 |  | 8,480 |
| 14 | Deposit |  | 745 | 9,225 |
| 15 | Cheque Book | 15 |  | 9,210 |
| 18 | Cheque No. 366332 | 1,205 |  | 8,005 |
| 19 | Deposit |  | 3,465 | 11,470 |
| 20 | Commission | 220 |  | 11,250 |
| 21 | Cheque No. 366333 | 437 |  | 10,813 |
| 24 | Deposit |  | 873 | 11,686 |
| 24 | Cheque No. 366334 | 250 |  | 11,436 |
| 25 | Dividend - Syarikat Zada Bhd |  | 400 | 11,836 |
| 30 | Deposit |  | 3,148 | 14,984 |

**Additional information:**

1. Cheque received from Mohan’s shop on 28 April 2023 was returned by the bank marked “Refer to drawer”.
2. Cheque no. 366334 being drawn was wrongly recorded in the Cash Book.

**You are required to:**

1. Bring the Cash Book up to date;
2. Prepare the Bank Reconciliation Statement as at 30 April 2023.

*(Answer Guide: Cash Book: Dr RM14,386)*