**Soalan 8**

Rani, the owner of Rani Trading, has received the Bank Statement for March 2023. He found that the balance on the Bank Statement is difference from that on his Cash Book. The following are the Cash Book and Bank Statement for that month.

**Cash Book (Bank Column Only)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Bank** | **Date** | **Particulars** | **Cheque No.** | **Bank** |
| 2023 |  | **RM** | 2023 |  |  | **RM** |
| Mar 5 | Sales | 700 | Mar 5 | Balance b/d |  | 4,500 |
| 7 | Alex | 1,000 | 7 | Purchases | 5111 | 950 |
| 12 | Sales | 1,500 | 12 | Office Equipment | 5112 | 500 |
| 16 | Adrian | 890 | 16 | Mawar Company | 5113 | 600 |
| 20 | Rita | 1,600 | 20 | Rates | 5114 | 250 |
| 22 | Samy | 990 | 22 | Insurances | 5115 | 400 |
| 23 | Julia | 550 | 23 | Salaries | 5116 | 450 |
| 27 | Sales | 1,600 | 27 | Balance c/d |  | 2,185 |
| 28 | Commission | 205 | 28 |  |  |  |
| 29 | Aminah | 800 | 29 |  |  |  |
|  |  | 9,835 |  |  |  | 9,835 |
|  |  |  |  |  |  |  |
| Apr 1 | Balance b/d | 2,185 |  |  |  |  |

**Bank Statement**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Date** | **Particulars** | **Cheque No.** | **Debit** | **Credit** | **Balances** |
| 2023 |  |  |  |  |  |
| Mar 1 | Balance b/d | 5111 |  |  | (3,490) |
| 4 | Cheque | 5110 | 950 |  | (4,440) |
| 5 | Cheque | 5112 | 1,010 |  | (5,450) |
| 8 | Cheque |  | 500 |  | (5,950) |
| 8 | Deposit |  |  | 700 | (5,250) |
| 8 | Cheque Book |  | 25 |  | (5,275) |
| 9 | Deposit |  |  | 1,000 | (4,275) |
| 12 | Cheque | 5113 | 600 |  | (4,875) |
| 13 | Deposit |  |  | 1,500 | (3,375) |
| 15 | Dividend: Maju Cooperation |  |  | 120 | (3,255) |
| 16 | Cheque | 5114 | 250 |  | (3,505) |
| 16 | Deposit |  |  | 980 | (2,525) |
| 19 | Credit Transfer: Ali’s Shop |  |  | 500 | (2,025) |
| 20 | Loan: Standing Order |  | 350 |  | (2,375) |
| 22 | Deposit |  |  | 909 | (1,466) |
| 26 | Interest on Overdraft |  | 225 |  | (1,691) |
| 27 | Rent: Standing Order |  | 600 |  | (2,291) |
| 31 | Bank Charges |  | 50 |  | (2,341) |

**Additional information:**

1. Cheque deposited on 16 March 2023 and 22 March 2023 were wrongly recorded in the Cash Book.
2. Cheque received by bank on 23 March 2023 was returned by the bank with mark “refer to drawer”.

**You are required to:**

1. Bring the Cash Book up to date;
2. Prepare a Bank Reconciliation Statement as at 31 March 2023 starting with the balance on Adjusted Cash Book.