



Bank Reconciliation Statement Problems and Solutions

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Problem 1:

From the following particulars prepare a Bank Reconciliation Statement to find out the causes of difference in two balances as on August 31st, 2016 for Four Star (Pvt.) Ltd.

| | |
|--|--------|
| (i) <u>Bank Overdraft</u> as per Bank Statement | 17,000 |
| (ii) Check issued but not encashed during the August | 2,200 |
| (iii) Dividends on shares collected by banker | 2,300 |
| (iv) Interest charged by the bank recorded twice in the Cash Book..... | 500 |

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