

المحاضرة العاشرة

حل تمارين كشف تسوية البنك

أستاذ المادة

حيدر محمد شرشاب

المعهد التقني ساموة / قسم تقنيات المحاسبة

- **Example 1** / Below is the information obtained from Al-Ahd Company records when settling the bank account on 12/31/2019 where the bank balance with Balance as per **cashbook** was 16,400 dinars and the bank account Balance as per **passbook** was 24,200 dinars, if you know that the operations that took place during the period:
 1. The company deposited checks amounting to 1500 dinars, which were not returned by the bank statement
 2. The company issued checks amounting to 5,400 dinars, which were not returned by the bank statement
 3. The bank collected a sum of 4,000 dinars without sending a notice to the company
 4. The bank has collected interest for the company at a value of 80 dinars without notifying the company accordingly.
 5. The bank has deducted an amount of 180 dinars as banking expenses and did not give the company notice
- **Required/** preparation of the Reconciliation statement to the three methods.

Balance as per cashbook	16400	Balance as per passbook	24200
Add :		Add :	
bank collected a sum	4000	deposited checks amounting	1500
bank collected interest	80		
less :		less :	
as banking expenses	(180)	issued checks amounting	(5400)
the correct balance	20300	the correct balance	20300

- **Example 2** / On 12/31/2020 the records of Al-Naseem Trading Company showed the with Balance as per **cashbook** was 42900 dinars and the bank account Balance as per **passbook** is 44,000 dinars and after examining the records it was found that there were operations that took place during the year represented in the following:
 1. There are deposits by the company of 1,500 dinars that were not received by the bank statement.
 2. The bank collected interest on bonds of 600 dinars, and did not send a notice to the company accordingly.
 3. There are checks issued by the company at a value of 4,500 dinars, which have not yet reached the bank.
 4. The bank has deducted 200 dinars as banking service expenses and has not informed the company about this.
 5. There is a check deposited by the company, but the bank refused it because there was no balance of 1000 dinars.
 6. The company issued a check for a customer worth 6,800 dinars, but the accountant erred in the registration process, and he registered 6,100 dinars.
 7. The bank has paid a due payment amount of 2000 dinars without notifying the company accordingly.
- **Required/** preparation of the Reconciliation statement to the three methods.

Balance as per cashbook	42900	Balance as per passbook	44000
Add :		Add :	
bank collected interest	600	deposited checks amounting	1500
less :			
bank refused checks	(1000)	less :	
payment amount	(2000)	issued checks amounting	(4500)
as banking service	(200)	Registration process errors	(700)
the correct balance	40300	the correct balance	40300

تمنّياتي لكم بالنجاح الدائم

اعداد الاساذ

حيدر محمد شرشاب