



Example 3 – 2

The following information for Zeyad Est., is shown on December 31, 2020.

BD

Balance per Bank Statement	7,338
Cash Book Balance	5,432
Outstanding Checks	2,121
Deposits in Transit not recorded by bank	1,243
Notes Receivable collected by bank	1,000
Interest Earned on Notes Receivable	15
Checks issued for purchasing supplies BD64 recorded by mistake as	46
Bank Service Charge not recorded by depositors.	5

قراءة



Zeyad Est.
Bank Reconciliation
December 31, 2020

Bank Statement Balance		Book Balance	
Add:		Add:	
		Errors (Supplies Account)	18
	8,581		6,465
Less:		Less:	
Adjusted Bank Statement Balance	6,460	Adjusted Book Balance	6,460