

6-1 PROBLEM

Reconciling a bank statement; journalizing a bank service charge, a dishonored check, and petty cash transactions

1., 3.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	GENERAL		SALES CREDIT	CASH		
				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12

2.

RECONCILIATION OF BANK STATEMENT

_____ (Date)

<p>Balance On Check Stub No. _____ \$</p> <p>DEDUCT BANK CHARGES:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 70%;">Description</th> <th style="width: 30%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td>\$</td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> <p style="text-align: right;">Total bank charges →</p> <p>Adjusted Check Stub Balance _____ \$</p>	Description	Amount		\$							<p>Balance On Bank Statement _____ \$</p> <p>ADD OUTSTANDING DEPOSITS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 40%;">Date</th> <th style="width: 60%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td>\$</td></tr> <tr><td> </td><td> </td></tr> </tbody> </table> <p style="text-align: right;">Total outstanding deposits →</p> <p>SUBTOTAL _____ \$</p> <p>DEDUCT OUTSTANDING CHECKS:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th style="width: 15%;">Ck. No.</th> <th style="width: 25%;">Amount</th> <th style="width: 15%;">Ck. No.</th> <th style="width: 45%;">Amount</th> </tr> </thead> <tbody> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> <tr><td> </td><td> </td><td> </td><td> </td></tr> </tbody> </table> <p style="text-align: right;">Total outstanding checks →</p> <p>Adjusted Bank Balance _____ \$</p>	Date	Amount		\$			Ck. No.	Amount	Ck. No.	Amount																
Description	Amount																																				
	\$																																				
Date	Amount																																				
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Ck. No.	Amount	Ck. No.	Amount																																		

Extra forms

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PAGE

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				DEBIT	CREDIT		DEBIT	CREDIT	
1									1
2									2
3									3
4									4
5									5
6									6
7									7
8									8
9									9
10									10
11									11
12									12

RECONCILIATION OF BANK STATEMENT

(Date) _____

Balance On Check Stub No. _____ \$

DEDUCT BANK CHARGES:

Description	Amount
	\$

Total bank charges →

Adjusted Check Stub Balance \$

Balance On Bank Statement \$

ADD OUTSTANDING DEPOSITS:

Date	Amount
	\$

Total outstanding deposits →

SUBTOTAL \$

DEDUCT OUTSTANDING CHECKS:

Ck. No.	Amount	Ck. No.	Amount

Total outstanding checks →

Adjusted Bank Balance \$