

Important topics

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Problems

1. Single column cash book
2. Double column cash book (cash & bank)
3. Petty cash book
4. Purchase book
5. Sales book

Theory – Contra entry and imprest system

Chapter-5 Bank Reconciliation Statement

Important topics

Concept of BRS

Causes of difference between cash book and pass book (Theory)

Preparation of BRS(problem)

- Balance as per cash book
- Balance as per pass book
- Balance as per cash book(overdraft)
- Balance as per pass book(overdraft)