

Lemone test bank Latest Edition

Lemone Test Bank: Your Ultimate Guide to Academic Success

In the realm of higher education, having access to reliable and comprehensive test banks can make a significant difference in academic performance. **Lemone Test Bank** is renowned among students and educators for its extensive collection of exam questions, quizzes, and practice materials designed to reinforce learning and prepare for assessments. Whether you're a student aiming to excel in your coursework or an instructor seeking a robust resource for exam creation, understanding what Lemone Test Bank offers and how to utilize it effectively is essential. This article provides a thorough overview of Lemone Test Bank, its features, benefits, and tips for maximizing its use.

What Is Lemone Test Bank?

Definition and Purpose

Lemone Test Bank is a curated collection of test questions, multiple-choice items, true/false questions, and essay prompts aligned with specific textbooks, particularly those authored or associated with the Lemone series of nursing and healthcare textbooks. It serves as a supplementary resource for educators to develop exams and for students to practice and assess their understanding of course material.

Origins and Credibility

Developed by academic publishers and educators in collaboration with textbook authors, Lemone Test Bank ensures that questions closely mirror the content and difficulty level of the associated textbooks. This alignment helps maintain consistency between instructional material and assessment tools.

Features of Lemone Test Bank

Extensive Question Bank

Lemone Test Bank contains thousands of questions covering all chapters and topics within the textbook. These questions are categorized by difficulty level, question type, and learning objective, enabling tailored assessments.

Variety of Question Types

The test bank offers diverse question formats, including:

- Multiple Choice Questions (MCQs)
- True/False Questions
- Matching Questions
- Fill-in-the-Blank Questions
- Short Answer and Essay Prompts

Customization and Flexibility

Educators can customize exams by selecting specific questions, adjusting difficulty levels, and creating randomized quizzes to prevent cheating. Students can use the test bank for self-assessment and targeted practice.

Integration with Learning Platforms

Many versions of Lemone Test Bank are compatible with popular Learning Management Systems (LMS) such as Blackboard, Canvas, and Moodle, facilitating seamless integration into online courses.

Benefits of Using Lemone Test Bank

For Students

- **Enhanced Practice Opportunities:** Provides ample practice questions to reinforce understanding.
- **Exam Readiness:** Simulates real exam scenarios, helping students become comfortable with test formats.
- **Identifying Weak Areas:** Enables targeted studying by highlighting topics needing improvement.
- **Time Management Skills:** Practice tests help develop pacing strategies for actual exams.

For Educators

- **Efficient Exam Creation:** Saves time by providing ready-made questions aligned with textbooks.
- **Assess Learning Outcomes:** Measures student comprehension across various topics.
- **Promotes Academic Integrity:** Randomized questions and answer pools reduce chances of

copying.

- **Supports Diverse Assessment Types:** Facilitates formative and summative assessments, quizzes, and review sessions.

How to Access Lemone Test Bank

Official Purchase and Licensing

Access to Lemone Test Bank typically requires purchasing or licensing through authorized publishers or educational platforms. Options include:

- Buying a digital copy bundled with textbook purchases
- Subscription-based access via institutional licenses
- Direct purchase from educational resource providers

Integration with Educational Platforms

Once acquired, instructors can upload the test bank into their LMS, enabling easy question selection, customization, and student access.

Using the Test Bank Effectively

Students can often access practice questions via student portals or companion websites. It's advisable to incorporate these resources into regular study routines for maximum benefit.

Legal and Ethical Considerations

Copyright and Usage Rights

Lemone Test Bank materials are protected by copyright laws. Unauthorized sharing, copying, or distribution may violate licensing agreements. Always purchase or access through authorized channels.

Academic Integrity

Using test banks responsibly involves avoiding plagiarism and ensuring that practice questions supplement learning rather than substitute for genuine study efforts.

Tips for Maximizing the Effectiveness of Lemone Test Bank

Strategic Use in Study Plans

- Integrate practice questions regularly into study schedules.
- Focus on questions related to weak areas identified through initial assessments.
- Use randomized quizzes to simulate exam conditions.

Customizing Practice Sessions

- Select questions by chapter or topic for targeted review.
- Adjust difficulty levels to progressively challenge yourself.
- Create timed quizzes to improve time management.

Collaborative Learning

Engage with peers by discussing answers and explanations for test bank questions, fostering deeper understanding and retention.

Conclusion

Lemone Test Bank is an invaluable resource for both students and educators aiming to enhance academic performance and assessment quality. Its comprehensive question repository, customizable features, and compatibility with learning platforms make it a versatile tool for effective study and teaching. To maximize its benefits, users should ensure they access the test bank through authorized channels, utilize it strategically within their study or teaching plans, and always adhere to ethical standards. Embracing the power of Lemone Test Bank can lead to better exam preparedness, improved understanding of course material, and ultimately, academic success.

Note: Always verify the availability and licensing requirements of Lemone Test Bank through official publishers or educational institutions to ensure legal and ethical use.

Lemone Test Bank: An In-Depth Review and Analysis

In the realm of academic resources, the Lemone Test Bank has garnered significant attention among educators and students alike. As a comprehensive collection of exam questions, quizzes, and practice exercises, it aims to facilitate effective teaching and learning in various educational settings. Whether you're a college instructor preparing for a course or a student seeking additional practice, understanding the features, benefits, and potential drawbacks of the Lemone Test Bank can help you make informed decisions about its utility. This article offers a detailed review of the Lemone Test Bank, exploring its features, usability, accuracy, and how it compares to other similar

resources.

Overview of Lemone Test Bank

The Lemone Test Bank is typically associated with textbooks authored by Kathleen M. Lemone, especially in the fields of nursing, healthcare, or related disciplines. It is designed to accompany the main textbooks, providing supplementary assessment materials. The test bank contains a variety of question types, including multiple-choice, true/false, short answer, and essay questions, aligning with the content and learning objectives of the textbooks it supports.

The primary purpose of the Lemone Test Bank is to enable instructors to create assessments that accurately reflect the curriculum and test student comprehension effectively. For students, it functions as a valuable resource for self-assessment and exam preparation.

Features of the Lemone Test Bank

Comprehensive Question Bank

- Contains hundreds to thousands of questions covering all chapters and topics.
- Questions are categorized by difficulty level, allowing tailored assessments.
- Includes various question formats: multiple-choice, matching, true/false, and short answer.

Alignment with Textbook Content

- Ensures consistency with the textbook's learning objectives.
- Designed to reinforce key concepts and critical thinking.

Ease of Use for Educators

- Compatible with popular Learning Management Systems (LMS) such as Blackboard, Canvas, and Moodle.
- Allows instructors to customize assessments, generate tests, and randomize questions.
- Facilitates quick grading and analytics.

Self-Assessment for Students

- Enables students to test their knowledge before exams.

- Often includes answer keys and explanations for correct answers.
- Supports adaptive learning by focusing on weaker areas.

Regular Updates and Maintenance

- Updated periodically to reflect changes in curricula and best practices.
- Ensures questions remain relevant and accurate.

Pros and Cons of the Lemone Test Bank

Pros:

- Extensive coverage of topics with a large variety of questions.
- Alignment with textbook content ensures relevance.
- Time-saving for instructors in creating assessments.
- Flexible question formats support diverse testing strategies.
- Compatibility with LMS platforms simplifies integration.
- Supports student learning through practice exams and explanations.

Cons:

- Costly for individual users or institutions without institutional access.
- Potential for outdated questions if updates are infrequent.
- Limited customization options in some versions or platforms.
- Risk of over-reliance on test banks at the expense of broader teaching methods.
- Accessibility issues if not properly formatted or compatible with all devices.

How to Access the Lemone Test Bank

Accessing the Lemone Test Bank typically involves several pathways:

- Through publishers: Often offered as part of textbook packages purchased from the publisher or authorized distributors.
- Institutional subscriptions: Many universities and colleges have institutional licenses that provide access to faculty and students.
- Online platforms: Some educational websites or LMS integrations host the test bank, requiring login credentials.

It's important to ensure that you obtain the test bank through legitimate channels to avoid copyright infringement and ensure the accuracy and currency of the material.

Using the Lemone Test Bank Effectively

For Educators

- Customize assessments: Select questions that match your specific teaching goals.
- Mix question types: Use a variety of formats to assess different levels of understanding.
- Use for formative assessment: Incorporate practice questions into classroom activities.
- Analyze results: Use analytics to identify areas where students struggle.

For Students

- Practice regularly: Use the test bank questions for self-assessment.
- Review explanations: Understand why answers are correct or incorrect.
- Focus on weak areas: Prioritize topics where misconceptions persist.
- Simulate exam conditions: Take timed quizzes to build test-taking stamina.

Comparison with Other Test Banks

While the Lemone Test Bank is highly regarded, it's useful to compare it with other popular test banks:

Feature Lemone Test Bank Other Test Banks (e.g., Elsevier, McGraw-Hill)		
----- ----- -----		
Content Coverage	Extensive, textbook-specific	Varies, often broader or more general
Question Variety	Multiple formats, aligned with textbook	Similar, with some platforms offering more interactive questions
LMS Compatibility	Yes, widely supported	Yes, many options available
Pricing	Usually included with textbook purchase	Varies; some require additional licenses
Update Frequency	Periodic updates	Varies; some frequent, others infrequent

| Customization Options | Moderate, depends on platform | Varies, often limited in standardized packages |

Legal and Ethical Considerations

Using test banks like Lemone's involves important ethical considerations:

- Authorized use: Always ensure access is through legitimate channels.
- Avoid sharing: Sharing test questions outside authorized contexts can violate copyright.
- Supplemental use: Use test banks as study tools rather than sole assessment sources.
- Academic integrity: Do not rely solely on test bank questions for exams; incorporate varied assessment methods.

Conclusion: Is the Lemone Test Bank Worth It?

The Lemone Test Bank is a valuable resource for both educators and students within the academic disciplines it supports. Its extensive question repository, alignment with textbook content, and compatibility with modern LMS platforms make it a practical tool for creating effective assessments and facilitating learning. However, its cost and potential for over-reliance warrant careful consideration.

For institutions and instructors looking to streamline assessment creation and provide students with ample practice opportunities, the Lemone Test Bank offers significant advantages. When used ethically and supplemented with comprehensive teaching strategies, it can enhance the educational experience significantly. Students benefit from the targeted practice and explanations, helping them to grasp complex concepts more thoroughly.

Ultimately, the decision to utilize the Lemone Test Bank should be based on your specific educational needs, budget, and commitment to maintaining academic integrity. When integrated thoughtfully, it can be a powerful component of a well-rounded educational approach.

Note: Always verify that your access to the Lemone Test Bank is legal and authorized through your institution or publisher to avoid copyright infringement and ensure you are using the most current and accurate materials.

QuestionAnswer What is the Lemone Test Bank, and how is it used in nursing education? The Lemone Test Bank is a comprehensive collection of exam questions and answers related to nursing concepts, often used by educators and students to prepare for exams, enhance understanding, and assess knowledge in nursing courses. Are Lemone Test Banks legally available for download, and what are the ethical considerations? Lemone Test Banks are typically copyrighted materials, and

downloading them without proper authorization may be illegal. It's important to obtain these resources through legitimate channels or institutional access to ensure compliance with copyright laws. How can students effectively utilize the Lemone Test Bank for exam preparation? Students can use the Lemone Test Bank by practicing questions regularly, reviewing explanations for correct and incorrect answers, and integrating these practices with their coursework to reinforce understanding and improve test performance. What are the benefits of using a Lemone Test Bank over traditional study methods? Using the Lemone Test Bank offers benefits such as exposure to a variety of question formats, targeted practice on key concepts, immediate feedback, and the ability to identify areas needing improvement, leading to more effective exam preparation. Where can I access legitimate versions of the Lemone Test Bank for my nursing courses? Legitimate access to the Lemone Test Bank is usually provided through your educational institution's library or course resources, or directly from the publisher with proper authorization. Avoid unauthorized sources to ensure ethical and legal compliance.

Related keywords: lemon test bank, lemon exam questions, lemon quiz bank, lemon study guide, lemon practice tests, lemon test prep, lemon exam answers, lemon certification questions, lemon review materials, lemon educational resources

Bank reconciliation statement with question and solution

Bank Reconciliation Statement with Question and Solution

A bank reconciliation statement is an essential financial document that helps businesses and individuals ensure that their accounting records align with the bank's records. It involves comparing the company's cash book with the bank statement to identify any discrepancies, errors, or omissions. This process is crucial for maintaining accurate financial records, detecting fraud, and ensuring the correctness of cash balances. In this article, we will explore what a bank reconciliation statement is, why it is important, and provide a comprehensive example with questions and solutions to clarify the process.

Understanding Bank Reconciliation Statement

What is a Bank Reconciliation Statement?

A bank reconciliation statement is a report prepared to match the company's cash book balance with the bank statement balance. It identifies differences between the two records and explains the reasons for these differences, such as outstanding checks, deposits in transit, bank charges, or errors.

Why is Bank Reconciliation Important?

The significance of preparing a bank reconciliation statement includes:

- Ensuring accuracy of cash balances
- Detecting errors or fraudulent activities
- Facilitating proper financial reporting
- Maintaining good financial control
- Complying with auditing standards

Components of a Bank Reconciliation Statement

A typical bank reconciliation statement contains:

- Bank statement balance
- Cash book balance
- Adjustments for outstanding checks
- Adjustments for deposits in transit
- Bank charges and interest
- Errors identified in either record

Steps to Prepare a Bank Reconciliation Statement

Preparing a bank reconciliation involves systematic steps:

- Obtain the latest bank statement and cash book
- Compare the bank statement with the cash book
- Identify and record outstanding checks and deposits in transit
- Adjust for bank charges, interest, or errors
- Calculate the adjusted balances
- Ensure both adjusted balances agree

Sample Question and Solution

Scenario:

XYZ Ltd. has provided the following details for their bank reconciliation as of March 31, 2024:

- Bank statement balance on March 31, 2024: Rs. 50,000
- Cash book balance on March 31, 2024: Rs. 48,500
- Outstanding checks: Rs. 4,000
- Deposits in transit: Rs. 2,500
- Bank charges for March: Rs. 200
- Interest credited by bank: Rs. 150
- Bank error: Rs. 300 (bank recorded a deposit of Rs. 1,000 instead of Rs. 1,300)

Question:

Prepare the bank reconciliation statement and determine the correct cash book balance.

Solution:

Step 1: Start with the bank statement balance

Bank statement balance: Rs. 50,000

Step 2: Adjust for deposits in transit

Deposits in transit: Rs. 2,500

These are already included in the bank statement but not reflected in the cash book.

Step 3: Adjust for outstanding checks

Outstanding checks: Rs. 4,000

These are recorded in the cash book but not yet cleared by the bank.

Step 4: Adjust for bank errors

Bank error: Rs. 300 (the bank understated a deposit by Rs. 300)

Step 5: Calculate the adjusted bank balance

Adjusted bank balance = Bank statement balance + Deposits in transit - Outstanding checks ± Bank errors

Adjusted bank balance = Rs. 50,000 + Rs. 2,500 - Rs. 4,000 + Rs. 300

= Rs. 50,000 + 2,500 - 4,000 + 300

= Rs. 48,800

Step 6: Adjust the cash book balance

Cash book balance: Rs. 48,500

Adjustments:

- Subtract bank charges: Rs. 200
- Add interest credited by bank: Rs. 150

Adjusted cash book balance = Rs. 48,500 - Rs. 200 + Rs. 150

= Rs. 48,450

Step 7: Reconciliation

Since the adjusted balances are Rs. 48,800 (bank) and Rs. 48,450 (cash book), they do not match. The difference is Rs. 350.

Step 8: Explanation of the discrepancy

The Rs. 350 difference might be due to unrecorded bank charges, errors, or timing differences. To reconcile, the company should verify:

- Whether any unrecorded bank charges or credits exist
- Any errors in recording transactions

Final step:

The company records the necessary adjustments in the cash book to match the bank statement, ensuring both balances agree.

Conclusion

A bank reconciliation statement is a vital tool for maintaining accurate financial records. It helps detect errors, prevent fraud, and ensure the correctness of cash balances. By following systematic

steps and understanding common adjustments like outstanding checks, deposits in transit, bank charges, and errors, businesses can effectively reconcile their bank and cash book records. Regular reconciliation not only enhances financial control but also builds trust with stakeholders and auditors. The example provided demonstrates how to approach a typical bank reconciliation with practical questions and solutions, equipping users with the skills to perform their own reconciliations confidently.

Bank Reconciliation Statement with Question and Solution: An In-Depth Analytical Review

Introduction

In the realm of financial management, accuracy, transparency, and consistency are paramount. One of the essential tools to ensure these qualities in an organization's financial records is the bank reconciliation statement. This document acts as a bridge, aligning the company's cash book with the bank statement, thereby uncovering discrepancies, preventing fraud, and maintaining reliable financial data. Despite its importance, many practitioners encounter challenges in preparing and understanding bank reconciliation statements. This article offers an investigative analysis into the concept of bank reconciliation statements, providing detailed explanations, common issues, illustrative questions, and their solutions aimed at enhancing comprehension and application.

Understanding the Bank Reconciliation Statement

What Is a Bank Reconciliation Statement?

A bank reconciliation statement is a financial document prepared periodically—monthly or quarterly—that compares the company's internal cash records (cash book) with the bank's records (bank statement). The primary purpose is to identify discrepancies caused by timing differences, errors, or fraudulent activities, and to adjust the company's books accordingly.

Why Is It Important?

- Detects Errors: Identifies errors made by the bank or the company.
- Prevents Fraud: Helps catch unauthorized transactions.
- Ensures Accurate Financial Reporting: Provides reliable cash balances.
- Maintains Control: Assists in managing cash flows effectively.

Fundamental Components of Bank Reconciliation

Before delving into the process, understanding the core components involved is crucial.

- Cash Book Balance: The company's recorded cash balance.
- Bank Statement Balance: The bank's recorded balance.
- Adjustments: Items that cause differences such as deposits in transit, outstanding checks, bank charges, or errors.

The Process of Reconciling

The general steps include:

- Comparing the cash book and bank statement balances.
- Identifying timing differences and errors.
- Making necessary adjustments to either record.
- Preparing the reconciliation statement to reflect the true cash position.

Common Discrepancies and Their Causes

Discrepancies between the cash book and bank statement can arise from various reasons:

| Discrepancy Type | Typical Causes |

|-----|-----|

| Timing Differences | Deposits in transit, outstanding checks |

| Errors in Recording | Mistakes in recording amounts, double entries |

| Bank Charges | Service charges, interest deductions |

| Unauthorized Transactions | Fraudulent withdrawals or deposits |

| Errors in Bank Records | Bank's recording mistakes |

Investigative Approach: Question and Solution

To illustrate the process, consider the following common problem encountered during bank reconciliation.

Sample Question

Question:

XYZ Ltd. has the following details for the month of March 2024:

- Cash book balance (as per company records): ₹1,20,000
- Bank statement balance (as per bank's records): ₹1,15,000
- The following reconciling items were identified:
 - Deposit of ₹5,000 made on March 30th, recorded in the cash book but not yet reflected in the bank statement.
 - Outstanding checks totaling ₹8,000 issued but not yet cleared by the bank.
 - Bank charges of ₹200 debited in the bank statement but not yet recorded in the cash book.
 - A cheque of ₹2,000 deposited directly into the bank account (not recorded in the cash book).
 - A bank error: a deposit of ₹1,000 was wrongly recorded as ₹100 by the bank.

Required:

Prepare the bank reconciliation statement for March 2024.

Step-by-Step Solution

Step 1: Start with the balances

- Cash book balance: ₹1,20,000
- Bank statement balance: ₹1,15,000

Step 2: Adjust the bank statement balance

a. Add deposits in transit:

Deposit made on March 30th of ₹5,000 not yet reflected in bank statement.

Adjusted balance: $₹1,15,000 + ₹5,000 = ₹1,20,000$

b. Deduct outstanding checks:

Outstanding checks totaling ₹8,000.

Adjusted balance: $₹1,20,000 - ₹8,000 = ₹1,12,000$

c. Correct bank error:

Bank wrongly recorded a deposit of ?1,000 as ?100.

Difference: $?\text{1,000} - ?\text{100} = ?\text{900}$ (bank under-recorded deposit).

Adjusted bank balance: $?\text{1,12,000} + ?\text{900} = ?\text{1,12,900}$

Step 3: Adjust the cash book balance

a. Record bank charges:

Bank charges of ?200 deducted by the bank but not yet recorded in cash book.

Adjusted cash book balance: $?\text{1,20,000} - ?\text{200} = ?\text{1,19,800}$

b. Record direct deposit:

A deposit of ?2,000 directly into the bank account (not recorded in cash book).

Adjusted cash book balance: $?\text{1,19,800} + ?\text{2,000} = ?\text{1,21,800}$

Step 4: Final comparison

- Adjusted bank statement balance: ?1,12,900
- Adjusted cash book balance: ?1,21,800

Difference: $?\text{1,21,800} - ?\text{1,12,900} = ?\text{8,900}$

This discrepancy indicates some unresolved items, and further investigation is necessary.

Step 5: Analyze and reconcile remaining differences

The remaining difference of ?8,900 suggests additional unrecorded items or errors. Since we have already accounted for the known items, possible causes include:

- Unrecorded bank errors
- Outstanding checks not yet cleared
- Unpresented deposits

Given the information, the main unresolved item is the difference caused by timing and possible errors.

Final Reconciliation Statement

Particulars	Dr. (?)	Cr. (?)
Balance as per cash book	1,20,000	
Add: Direct deposit not recorded in cash book	2,000	
Less: Bank charges not recorded in cash book		200
Adjusted cash book balance	1,21,800	
Balance as per bank statement (after adjustments)		1,12,900
Add: Deposit in transit (not reflected in bank statement)		5,000
Less: Outstanding checks		8,000
Add: Bank error correction (deposit recorded wrongly)		900
Adjusted bank statement balance		1,12,900

Note: The remaining difference of ?8,900 suggests further scrutiny or unrecorded items, but based on available data, the reconciliation aligns with the known adjustments.

Critical Analysis and Implications

The above example underscores the importance of meticulous record-keeping and timely updates. It highlights how small errors or omissions can cause significant discrepancies, potentially leading to misstatements or fraud if left uncorrected.

Common Challenges in Bank Reconciliation

- Timing issues: Deposits or checks recorded in one record but not yet reflected in the other.
- Errors: Mistakes in recording amounts or in bank processing.

- Fraudulent activities: Unauthorized transactions that can be disguised within discrepancies.
- Unclear documentation: Lack of supporting evidence for transactions.

Best Practices for Effective Reconciliation

- Regular reconciliation: Monthly or even weekly to catch issues early.
- Detailed record-keeping: Maintain supporting documents for all transactions.
- Clear procedures: Establish standardized steps for reconciliation.
- Automation tools: Use accounting software to automate parts of the process.
- Audit trail: Keep records of adjustments for future audits.

Conclusion

The bank reconciliation statement is a vital component of financial oversight that ensures the accuracy and integrity of an organization's cash records. While the process may appear straightforward, it demands careful attention to detail, comprehensive understanding of potential discrepancies, and diligent investigation. The illustrative question and solution provided demonstrate not only how to prepare a reconciliation but also how to interpret and resolve common issues. Organizations that prioritize regular reconciliation and adopt best practices stand to benefit from stronger financial controls, enhanced transparency, and reduced risk of fraud.

Final Thoughts

Understanding the nuances of bank reconciliation statements equips finance professionals, auditors, and business owners with a critical tool for safeguarding assets and ensuring reliable reporting. As financial environments grow more complex, mastery over reconciling techniques becomes even more essential, emphasizing the need for ongoing education and process refinement.

Question What is a bank reconciliation statement and why is it important? A bank reconciliation statement is a document that compares the company's cash account with the bank's record to identify discrepancies. It is important because it helps ensure the accuracy of financial records, detect errors or fraud, and maintain reliable cash balances. What are common reasons for discrepancies in bank reconciliation statements? Common reasons include outstanding checks, deposits in transit, bank errors, recording errors in the company's books, and timing differences between bank and company records. How do you prepare a bank reconciliation statement? To prepare a bank reconciliation, start with the bank statement balance, add deposits in transit, deduct outstanding checks, and adjust for bank errors. Then, compare this adjusted balance with the company's ledger balance, making necessary adjustments for errors or unrecorded transactions to reconcile both records. What is an example of a common adjustment in a bank reconciliation statement? A common adjustment is recording bank charges or interest earned that the company

has not yet recorded in its books. For example, if the bank statement shows a service fee, the company needs to record this expense to reconcile the balances. How often should a business perform a bank reconciliation? It is recommended to perform a bank reconciliation at least monthly to ensure timely detection of errors, prevent fraud, and maintain accurate financial records.

Related keywords: bank reconciliation, bank statement, outstanding checks, deposits in transit, bank errors, cash book, reconciling items, bank balance, ledger account, reconciliation process

Read the full article online: [BANK RECONCILIATION STATEMENT WITH QUESTION AND SOLUTION](#)