Bookkeeping Controls

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| **Across****2.** Amounts paid into the bank recorded in the bank reconciliation statement but not on the bank statement**3.** A cheque which the bank refuses to pay (11,6)**8.** A mistake in the accounting records casued by a financial transaction not being recorded in the Ledger**9.** A method of payment where money is deducted from the bank account shortly after the purchase date (5,4)**10.** The amount of an employee’s pay before any deductions are made (5,3)**12.** The listing of debit and credit general ledger balances in two columns, the totals of which should balance (5,7)**14.** The stage in the accounting system represented by journal entries (4,2,5,5)**15.** The accounting record for recording non-regular transactions (7)**16.** Short Term Borrowing on a Bank Current Account | **Down****1.** A master account which shows the totals of transactions on groups of individual accounts (7,7)**4.** The cash book balance is \_\_\_\_\_\_ down on the first day of the next period (7)**5.** A debit entry in the cash book is a credit entry here (4,9)**6.** Journal entries used for a new business start-up (7,7)**7.** A series of BACS payments set up by the organisation receiving the money (6,5)**11.** A cheque issued by a bank, used for large secure payments (4,5)**13.** Due to HM Revenue & Customs as a result of each payroll run (6,3) |