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) |