

essentials of firefighting 6th edition test bank Printable PDF

Essentials of Firefighting 6th Edition Test Bank: Your Ultimate Guide

Essentials of Firefighting 6th Edition Test Bank is an invaluable resource for aspiring and practicing firefighters, instructors, and emergency response teams. This comprehensive test bank provides a wide array of practice questions, quizzes, and exam simulations designed to enhance understanding of firefighting principles, safety procedures, and emergency management. Whether you're preparing for certification exams or seeking to reinforce your knowledge, the test bank serves as an essential tool to ensure mastery of core firefighting concepts.

What Is the Essentials of Firefighting 6th Edition Test Bank?

Definition and Purpose

The Essentials of Firefighting 6th Edition Test Bank is a compilation of assessment questions aligned with the content of the "Essentials of Firefighting, 6th Edition" textbook. Its primary purpose is to:

- Assist students in exam preparation
- Facilitate instructor-led assessments
- Reinforce learning through practice
- Identify knowledge gaps and areas for improvement

Compatibility and Usage

This test bank is typically compatible with various Learning Management Systems (LMS) such as Blackboard, Canvas, or Moodle, allowing seamless integration into online courses. It can be used for:

- Quizzes and tests
- Self-assessment drills
- Group discussions and review sessions
- Practice exams simulating real certification tests

Key Features of the Test Bank

Extensive Question Bank

The core strength of the test bank lies in its extensive repository of questions, which include:

- Multiple-choice questions
- True/false questions
- Fill-in-the-blank questions
- Scenario-based questions
- Matching questions

Coverage of Core Topics

The test bank covers all critical areas in the "Essentials of Firefighting" curriculum, including:

- Fire behavior and combustion
- Fire prevention and life safety
- Building construction and fire protection systems
- Fire suppression techniques
- Rescue operations
- Firefighter safety and health
- Hazardous materials awareness
- Emergency communication protocols

Updated Content

The 6th edition reflects the latest industry standards, NFPA codes, and evolving safety practices, ensuring that assessments are relevant and current.

Customizability

Instructors can tailor the questions to suit specific class needs, difficulty levels, or focus areas, making it a flexible teaching aid.

Benefits of Using the Test Bank

Enhanced Learning and Retention

Regular practice with test questions reinforces knowledge, promotes retention, and improves recall during actual examinations.

Better Exam Performance

Familiarity with question formats and testing styles enhances students' confidence and reduces test anxiety, leading to improved performance.

Efficient Study Planning

The test bank allows learners to identify weak areas early, enabling targeted studying and more effective use of study time.

Instructor Support

Educators can quickly generate quizzes, assign practice tests, and monitor student progress, streamlining assessment and feedback processes.

How to Effectively Use the Essentials of Firefighting 6th Edition Test Bank

Step 1: Review the Textbook Content

Before diving into the test bank, thoroughly review the textbook chapters to establish a solid understanding of the subject matter.

Step 2: Practice Regularly

- Schedule consistent practice sessions
- Use different question formats to diversify learning
- Simulate real exam conditions to build confidence

Step 3: Analyze Results

- Review incorrect answers carefully
- Understand the rationale behind correct choices
- Focus on weak areas in subsequent study sessions

Step 4: Utilize in Group Settings

- Conduct group quizzes to foster collaborative learning
- Discuss challenging questions to deepen comprehension

Step 5: Incorporate into Formal Assessments

- Use the test bank to create formal quizzes or exams
- Incorporate questions into practical training scenarios

Best Practices for Instructors Using the Test Bank

Customization and Question Selection

- Select questions that match your course objectives
- Avoid over-reliance on multiple-choice questions; incorporate practical assessments
- Update questions periodically to reflect the latest standards and practices

Monitoring Student Progress

- Use LMS integration features to track performance
- Provide feedback and additional resources on challenging topics

Encouraging Active Learning

- Use scenario-based questions to promote critical thinking
- Incorporate multimedia or images where appropriate to simulate real-world environments

Common Topics Covered in the Test Bank

Fire Behavior and Chemistry

- Combustion processes
- Fire suppression agents
- Fire dynamics

Fire Prevention and Safety Protocols

- Inspection procedures
- Public education strategies
- Fire safety codes

Building Construction and Fire Protection Systems

- Structural components
- Fire-resistant materials
- Alarm and sprinkler systems

Fire Suppression Techniques

- Hose handling and nozzle operation
- Ventilation tactics
- Extinguishing agents

Rescue and Emergency Operations

- Search and rescue procedures
- Extrication techniques
- Emergency medical response

Firefighter Safety and Wellness

- Personal protective equipment (PPE)
- Health hazards and prevention
- Stress management

Hazardous Materials and Special Incidents

- Material identification
- Decontamination procedures
- Incident command systems

Where to Find the Essentials of Firefighting 6th Edition Test Bank

Official Publishers and Platforms

- Typically available through the textbook publisher (e.g., Jones & Bartlett Learning)
- Accessible via authorized digital platforms and LMS integrations

Third-Party Providers

- Some educational resource providers may offer compatible test banks
- Ensure authenticity and alignment with the 6th edition content

Tips for Purchasing

- Verify the edition compatibility
- Confirm the format (digital, printable, LMS-compatible)
- Review licensing and usage rights

Final Thoughts

The Essentials of Firefighting 6th Edition Test Bank is a crucial resource for anyone aiming to excel in firefighting certification exams or improve their practical knowledge. Its comprehensive coverage, variety of question types, and alignment with current industry standards make it an indispensable tool for both students and instructors. When used effectively, it not only prepares learners for exams but also enhances their overall understanding of firefighting principles, safety protocols, and emergency response strategies.

By incorporating the test bank into your study routine or teaching methodology, you can ensure a thorough preparation process that builds confidence, improves retention, and ultimately contributes to safer and more effective firefighting practices.

SEO Keywords and Phrases

- Essentials of Firefighting 6th Edition Test Bank
- Firefighting exam preparation
- Firefighter training resources
- Fire safety assessment tools
- Firefighting practice questions
- NFPA standards and firefighting

- Fire safety training materials
- Firefighting certification exam guide
- Learning management system fire training
- Fire suppression techniques quiz

Essentials of Firefighting 6th Edition Test Bank: A Comprehensive Guide for Fire Service Students and Instructors

Preparing for the Essentials of Firefighting 6th Edition Test Bank is an essential step for both aspiring firefighters and seasoned professionals aiming to validate their knowledge and skills. As a cornerstone resource in fire service education, this test bank offers a structured way to assess understanding across a broad spectrum of firefighting topics, ensuring that learners are well-equipped to meet the demands of their roles. This article provides an in-depth analysis of the key features, benefits, and strategic approaches to utilizing the test bank effectively, making it an invaluable tool in the journey toward firefighting excellence.

Understanding the Essentials of Firefighting 6th Edition Test Bank

The Essentials of Firefighting 6th Edition Test Bank is a carefully curated collection of exam questions designed to align with the core curriculum outlined in the textbook. It serves as both a study aid and a formative assessment tool, helping students identify areas of strength and those requiring further review.

Key Features of the Test Bank:

- **Comprehensive Coverage:** Encompasses all chapters and core topics such as fire behavior, fire prevention, safety protocols, rescue techniques, and hazardous materials.
- **Variety of Question Types:** Includes multiple-choice, true/false, fill-in-the-blank, and scenario-based questions to mimic real-world examination formats.
- **Aligned with Learning Objectives:** Ensures each question corresponds to specific learning outcomes from the textbook, promoting targeted studying.
- **Ease of Use:** Designed for quick deployment in classroom settings, self-study, or online assessments.

Why Use the Test Bank?

The Essentials of Firefighting 6th Edition Test Bank offers numerous benefits, both for instructors seeking reliable assessment tools and for students aiming to solidify their knowledge base.

Benefits for Students:

- Self-Assessment: Identify weak areas before taking formal exams.
- Exam Readiness: Familiarize with question formats and exam structure.
- Knowledge Reinforcement: Reinforce key concepts through practice questions.

Benefits for Instructors:

- Assessment Creation: Quickly generate quizzes and exams aligned with curriculum standards.
- Progress Tracking: Monitor student understanding and adjust instruction accordingly.
- Time Savings: Reduce preparation time by utilizing pre-made test questions.

Strategic Approaches to Using the Test Bank Effectively

Maximizing the value of the Essentials of Firefighting 6th Edition Test Bank involves thoughtful implementation. Here are some strategies to consider:

- Integrate into Regular Study Sessions
 - Use questions as warm-up exercises at the start of classes.
 - Assign specific chapters for review, accompanied by corresponding test bank questions.
- Simulate Real Exam Conditions
 - Conduct timed practice exams to build test-taking endurance.
 - Use a mix of question types to mirror actual testing environments.
- Focus on High-Impact Topics
 - Prioritize questions related to areas with historically low pass rates.
 - Use scenario-based questions to develop critical thinking skills.
- Incorporate in Group Discussions

- Facilitate peer-led review sessions using test bank questions.
- Encourage debate and rationale for answers to deepen understanding.
- Use for Remediation
- Provide targeted practice for students struggling with specific concepts.
- Reassess after review sessions to measure improvement.

Maintaining Ethical Standards and Integrity

While the Essentials of Firefighting 6th Edition Test Bank is a powerful resource, it is essential to use it ethically. Avoid sharing complete answer keys publicly or using the questions inappropriately outside of authorized educational settings. Proper use ensures the integrity of the testing process and maintains fairness among all students.

Tips for Instructors and Students

For Instructors:

- Customize questions where possible to reflect local policies or procedures.
- Combine test bank questions with practical assessments for a holistic evaluation.
- Regularly update question sets to match curriculum updates or new standards.

For Students:

- Review explanations for each question to understand the reasoning.
- Use incorrect responses as a guide for further study.
- Balance test bank practice with hands-on training and real-world scenarios.

Conclusion: Elevating Firefighting Education

The Essentials of Firefighting 6th Edition Test Bank is more than just a collection of exam questions?it is a strategic tool to enhance learning, ensure competency, and uphold safety standards in the fire service. When integrated thoughtfully into training programs, it supports the development of knowledgeable, confident, and prepared firefighting professionals. Whether you're preparing for certification exams or seeking to deepen your understanding, leveraging this resource can significantly impact your educational journey and, ultimately, your ability to serve and protect

communities effectively.

Remember: Success in firefighting is built on continuous learning and assessment. Utilize the Essentials of Firefighting 6th Edition Test Bank wisely to achieve your educational and professional goals.

QuestionAnswer What are the key topics covered in the Essentials of Firefighting 6th Edition test bank? The test bank covers fire behavior, firefighting strategies, rescue techniques, fire prevention, building construction, safety protocols, and emergency medical services related to firefighting. How can the Essentials of Firefighting 6th Edition test bank improve exam preparation? It provides practice questions that mirror the format and content of the actual exam, helping students identify knowledge gaps and become familiar with the test structure for better preparedness. Is the Essentials of Firefighting 6th Edition test bank aligned with current NFPA standards? Yes, the test bank is designed to align with the latest NFPA standards and curriculum updates to ensure relevance and accuracy for exam takers. Can the Essentials of Firefighting 6th Edition test bank be used for group study sessions? Absolutely, it is a valuable resource for group study, allowing students to quiz each other and discuss concepts to reinforce learning. Are there different versions of the test bank available for the Essentials of Firefighting 6th Edition? Yes, there are typically digital and printed versions, as well as supplemental online quizzes, to accommodate various learning preferences. How should students utilize the test bank to maximize their exam success? Students should regularly practice with the questions, review explanations for incorrect answers, and integrate this practice with their overall study plan for comprehensive preparation. Does the test bank include scenario-based questions similar to real-life firefighting situations? Many editions include scenario-based questions to help students apply theoretical knowledge to practical emergency situations, enhancing critical thinking skills. Where can I access the Essentials of Firefighting 6th Edition test bank legally and reliably? The test bank can be purchased or accessed through authorized educational resources, official publishers, or through your training academy's recommended platforms to ensure authenticity and accuracy.

Related keywords: firefighting training, fire safety, fire department procedures, firefighting techniques, fire science, fire equipment, emergency response, fire behavior, firefighter certification, fire suppression methods

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: $?\text{1,15,000} + ?\text{5,000} = ?\text{1,20,000}$

b. Deduct outstanding checks:

Outstanding checks totaling ?8,000.

Adjusted balance: $?\text{1,20,000} - ?\text{8,000} = ?\text{1,12,000}$

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: ?1,21,800 - ?1,12,900 = ?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.

QuestionAnswer 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](#)