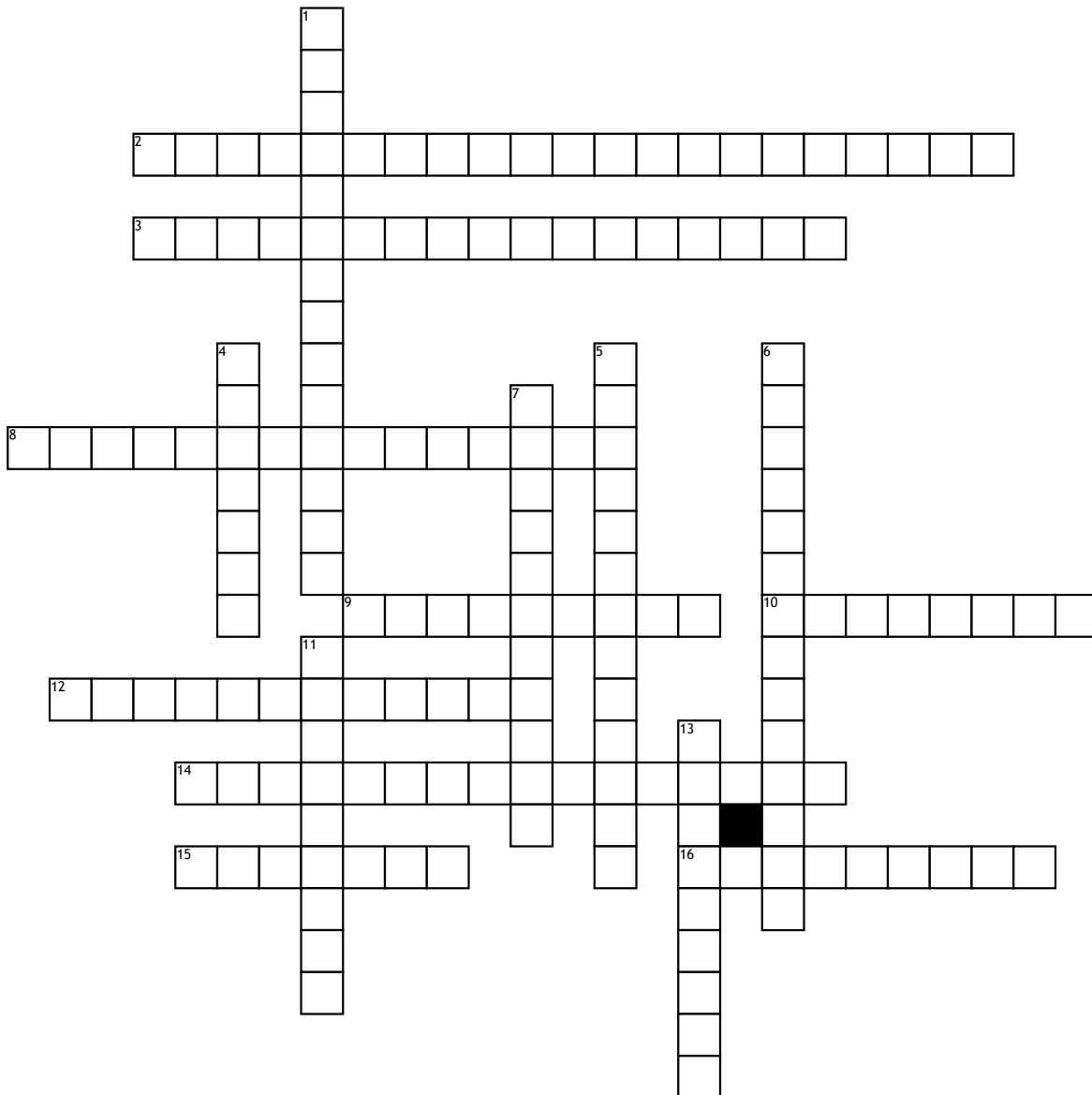


Bookkeeping Controls



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 caused 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)