

Essentials of family medicine question bank Manual

Essentials of Family Medicine Question Bank

In the realm of medical education and continuous professional development, a comprehensive essentials of family medicine question bank serves as an invaluable resource for students, residents, and practicing physicians. It provides an organized, challenging, and up-to-date collection of questions that mirror real-world clinical scenarios, helping learners solidify their knowledge, improve their diagnostic skills, and prepare effectively for examinations such as board certifications. This article explores the key aspects of an ideal family medicine question bank, its benefits, content structure, and tips for maximizing its utility.

Understanding the Importance of a Family Medicine Question Bank

A well-curated question bank is more than just a repository of questions; it is a strategic tool that enhances learning and clinical reasoning.

Key Benefits

- **Reinforces Core Knowledge:** Regular practice helps solidify understanding of fundamental family medicine principles.
- **Prepares for Certification Exams:** Simulates exam environments, familiarizing learners with question formats and time management.
- **Identifies Knowledge Gaps:** Highlights areas requiring further study, enabling targeted learning.
- **Enhances Clinical Reasoning:** Promotes critical thinking through scenario-based questions.
- **Updates on Current Guidelines:** Incorporates the latest evidence-based practices and guidelines.

Core Features of an Effective Family Medicine Question Bank

An effective question bank should have specific features that cater to learners' needs and facilitate efficient study sessions.

Comprehensive and Up-to-Date Content

- Includes questions across all major domains of family medicine ? preventive care, chronic disease management, pediatrics, geriatrics, women's health, mental health, and emergency medicine.
- Reflects current clinical guidelines and evidence-based practices.

Variety of Question Formats

- Multiple Choice Questions (MCQs)
- Extended Matching Items (EMIs)
- Case-based scenarios
- Image-based questions (e.g., skin lesions, radiographs)
- Fill-in-the-blank or short-answer questions for deeper engagement

Difficulty Level and Progression

- Questions should range from basic to advanced to cater to learners at different stages.
- Progressive difficulty helps build confidence and mastery.

Detailed Explanations and Rationales

- Each question should be accompanied by a comprehensive explanation to clarify why a particular answer is correct or incorrect.
- Rationales enhance understanding and aid retention.

Performance Tracking and Feedback

- Features that allow learners to monitor their progress over time.
- Immediate feedback after each question to reinforce learning.
- Recommendations for further study based on performance.

Content Areas Covered in a Family Medicine Question Bank

A robust question bank encompasses multiple domains relevant to family medicine practice:

Preventive Medicine and Health Maintenance

- Screening guidelines (e.g., mammography, colonoscopy, Pap smears)
- Vaccination schedules and indications
- Lifestyle counseling (nutrition, exercise, smoking cessation)

Chronic Disease Management

- Hypertension, diabetes, hyperlipidemia
- Asthma and COPD
- Osteoarthritis and osteoporosis

Pediatrics

- Growth and development milestones
- Common pediatric illnesses
- Immunization schedules

Geriatrics

- Polypharmacy considerations
- Falls risk assessment
- Management of dementia and depression

Women's Health

- Menstrual disorders
- Pregnancy and postpartum care
- Menopause management

Mental Health

- Depression and anxiety disorders
- Substance abuse
- Stress management strategies

Emergency and Urgent Care

- Acute infections
- Minor injuries
- Sudden onset symptoms requiring urgent attention

Strategies for Using a Family Medicine Question Bank Effectively

Maximizing the benefits of a question bank involves strategic study techniques.

Regular Practice and Spaced Repetition

- Set aside dedicated daily or weekly time slots for practice.
- Use spaced repetition algorithms to revisit questions over increasing intervals.

Simulate Exam Conditions

- Attempt questions under timed conditions to improve time management.
- Limit distractions to mirror real exam settings.

Review Explanations Thoroughly

- Read rationales carefully to understand the reasoning behind correct and incorrect choices.
- Note patterns in questions to identify frequently tested topics.

Track Progress and Adjust Study Plans

- Use performance reports to identify weak areas.
- Focus more on topics with lower accuracy scores.

Incorporate Clinical Scenarios

- Use case-based questions to develop clinical reasoning skills.
- Discuss challenging questions with peers or mentors for deeper understanding.

Choosing the Right Family Medicine Question Bank

When selecting a question bank, consider the following factors:

Relevance and Credibility

- Questions should be aligned with current guidelines and practices.
- Content should be developed by reputable organizations or experienced educators.

User Interface and Accessibility

- Easy-to-navigate platform
- Mobile compatibility for on-the-go learning
- Option to customize practice sessions

Additional Resources

- Availability of detailed explanations and references
- Integration with other learning tools such as flashcards or videos
- Community features for discussion and doubt clearing

Conclusion

An essentials of family medicine question bank is an indispensable tool for anyone aspiring to excel in family medicine. It offers a structured approach to mastering diverse clinical topics, honing diagnostic skills, and staying updated with evolving guidelines. By choosing a comprehensive, user-friendly, and evidence-based question bank and employing effective study strategies, learners can significantly enhance their knowledge, confidence, and performance in examinations and clinical practice. Embrace the power of a well-organized question bank to navigate the complexities of family medicine with competence and confidence.

Essentials of Family Medicine Question Bank: A Comprehensive Guide for Learners and Practitioners

In the realm of medical education and continuous professional development, the Essentials of Family Medicine question bank has emerged as a pivotal resource for students, residents, and practicing physicians alike. Its role in preparing for exams, honing clinical reasoning skills, and staying updated with the broad spectrum of family medicine is unparalleled. This article aims to explore the core features, benefits, limitations, and strategic uses of such question banks in fostering excellence in family medicine.

Understanding the Role of a Family Medicine Question Bank

A question bank in family medicine serves as a curated collection of practice questions, case scenarios, and detailed explanations covering the vast scope of primary care. It is designed not only to test knowledge but also to reinforce learning, improve test-taking strategies, and identify areas requiring further study.

What Is a Family Medicine Question Bank?

A family medicine question bank is an organized repository of multiple-choice questions (MCQs), clinical vignettes, and review questions that span various topics such as preventive medicine, pediatrics, geriatrics, obstetrics and gynecology, dermatology, psychiatry, and internal medicine—essentially reflecting the breadth of family practice.

Why Is It Important?

- Exam Preparation: Acts as a simulation tool for board exams and licensing assessments.
- Knowledge Reinforcement: Reinforces core concepts through repeated practice.
- Clinical Reasoning: Enhances decision-making skills via case-based questions.
- Self-Assessment: Identifies strengths and weaknesses in different domains.
- Up-to-date Content: Incorporates recent guidelines and evidence-based practices.

Features of Effective Family Medicine Question Banks

An excellent question bank is characterized by several key features that maximize its educational value:

Comprehensiveness

- Encompasses a wide array of topics relevant to family medicine.
- Includes questions aligned with current clinical guidelines and standards.
- Covers both basic sciences and clinical applications.

Quality and Accuracy

- Questions are evidence-based and peer-reviewed.
- Explanations are detailed, clarifying misconceptions and reinforcing learning.
- Avoids ambiguities and trick questions to promote genuine understanding.

User-Friendly Interface

- Easy navigation and search functions.
- Customizable quiz settings (timed, untimed, topic-specific).
- Progress tracking and analytics.

Regular Updates

- Incorporates the latest research, guidelines, and exam patterns.
- Reflects changes in clinical practices and testing formats.

Practice Modes and Feedback

- Provides practice tests, flashcards, and adaptive learning modules.
- Offers immediate feedback on answers.
- Suggests resources for further study based on performance.

Advantages of Using a Family Medicine Question Bank

Utilizing a well-designed question bank offers numerous benefits for learners and practitioners:

- Enhanced Exam Readiness: Simulates actual testing environments, reducing anxiety.
- Broad Knowledge Base: Ensures exposure to a diverse set of questions spanning all family medicine domains.
- Improved Time Management: Helps develop skills to answer questions efficiently under exam conditions.
- Active Learning: Promotes engagement compared to passive reading.
- Self-Assessment & Progress Tracking: Monitors improvement over time, motivating continued study.
- Identification of Knowledge Gaps: Focuses study efforts on weak areas.

Limitations and Challenges of Family Medicine Question Banks

While highly beneficial, question banks are not without limitations:

- Risk of Over-reliance: Can encourage rote memorization rather than deep understanding.
- Question Quality Variability: Not all question banks maintain high standards; some may contain outdated or poorly constructed questions.
- Limited Clinical Context: Some questions may not fully replicate real-life complexities.

- Cost and Accessibility: Premium question banks may be expensive or require subscriptions.
- Potential for Predictability: Repetition of question types might reduce the challenge over time.

Choosing the Right Family Medicine Question Bank

Selecting an optimal question bank involves considering several factors:

Content Relevance and Coverage

- Does it cover all core topics and recent updates?
- Are the questions aligned with current exam patterns?

User Experience

- Is the interface intuitive?
- Are the explanations clear and educational?

Performance Analytics

- Does it offer progress reports?
- Can it identify weak areas effectively?

Cost and Accessibility

- Is it affordable?
- Is it accessible across devices (mobile, tablet, PC)?

Reviews and Recommendations

- What feedback do other users provide?
- Does it have endorsements from reputable institutions?

Integrating the Question Bank into Study Strategies

A question bank should be a component of a comprehensive study plan. Here are some effective ways to incorporate it:

- Scheduled Practice: Regular sessions to build stamina and consistency.
- Topic-wise Review: Focused practice on specific areas like cardiology or pediatrics.
- Mock Exams: Simulate exam conditions periodically to assess readiness.
- Detailed Review Sessions: Analyze explanations to reinforce learning.
- Adaptive Learning: Use question banks with adaptive algorithms to tailor difficulty levels.

Popular Family Medicine Question Banks in the Market

Several question banks are widely used, each with distinct features:

- UWorld Family Medicine: Known for high-quality questions and detailed explanations; popular among residents.
- BoardVitals Family Medicine QBank: Offers extensive question sets with performance analytics.
- PREP Family Medicine: Focuses on exam-style questions aligned with licensing exams.
- Online MedEd: Provides integrated video and question resources for family medicine topics.
- USMLE-Rx Family Medicine: Suitable for USMLE aspirants with comprehensive question sets.

Conclusion

The Essentials of Family Medicine question bank is an indispensable resource for achieving excellence in primary care examinations and clinical practice. Its multifaceted features—comprehensiveness, quality, adaptability, and user engagement—make it a cornerstone of modern medical education. While it has limitations, strategic use combined with other study modalities can significantly enhance understanding, confidence, and clinical competency. As family medicine continues to evolve, so too should the question banks that support its practitioners—ensuring they remain relevant, accurate, and aligned with the highest standards of patient care.

Final Thoughts

For learners embarking on their family medicine journey or seasoned practitioners seeking continuous improvement, investing in a reliable question bank is a step towards mastery. Coupled with diligent study habits, clinical experience, and ongoing education, it can empower healthcare providers to deliver comprehensive and compassionate care. Embrace the resources available, stay updated, and leverage the power of question banks to excel in family medicine.

QuestionAnswer What are the key topics covered in the Essentials of Family Medicine Question Bank? The question bank covers a wide range of topics including preventive medicine, chronic disease management, pediatric care, adult medicine, women's health, mental health, and outpatient procedures to prepare students for family medicine practice. How can the Essentials of

Family Medicine Question Bank help in exam preparation? It provides comprehensive practice questions that mimic exam formats, helping students identify knowledge gaps, improve clinical reasoning, and build confidence for board exams and assessments in family medicine. Is the question bank suitable for both medical students and practicing physicians? Yes, the Essentials of Family Medicine Question Bank is designed to cater to medical students, residents, and practicing physicians seeking to update their knowledge or prepare for certification exams. Are explanations provided for the answers in the question bank? Yes, detailed explanations accompany each answer to enhance understanding, clarify concepts, and reinforce learning for better retention. Can the Essentials of Family Medicine Question Bank be accessed online and on mobile devices? Most question banks are available through online platforms and mobile apps, allowing users to study conveniently anytime and anywhere, often with features like progress tracking and timed quizzes.

Related keywords: family medicine, question bank, medical exam prep, clinical practice, primary care, medical questions, family medicine topics, exam preparation, medical education, practice questions

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: $\$1,000 - \$100 = \$900$ (bank under-recorded deposit).

Adjusted bank balance: $\$1,12,000 + \$900 = \$1,12,900$

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: $\$1,20,000 - \$200 = \$1,19,800$

b. Record direct deposit:

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

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

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.

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](#)