

Name _____

Balance Reconciliation Answer Key

1. \$2,185.00
2. \$325.00
3. \$2,510.00
4. \$225.00
5. \$2,285.00
6. \$2,272.00
7. \$12.00
8. \$15.00
9. \$2,275.00
10. No. The adjusted balances differ by \$10.00.

Teacher's Guide

- Quick implementation: Review which items adjust the bank side and which adjust the register side before students begin.
- Differentiation: Remind students that deposits in transit are added to the bank balance, outstanding checks are subtracted, bank fees are subtracted from the register, and interest is added to the register.
- Engagement: Ask students to act as account auditors and determine whether the records reconcile correctly.
- Extension: Challenge students to identify that the records are still \$10.00 apart and discuss how an accountant would investigate the discrepancy.