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2 Understand controls in a bookkeeping system 5% 3 Use control accounts 20% 4 Use the journal 50% 5 Reconcile a bank statement with the cash book 20% Total 100% Time allowed 1½ hours

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In this case, we have been told it is 'both a book of prime entry and part of the double entry bookkeeping system.' That means it is an integrated cash-book. Integrated does two jobs: being a day-book ie. just a list of transactions; being the Bank 'T' account ie. part of the double entry bookkeeping system; Non-integrated only does one ...