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AT 28 FEBRUARY 2014 DEBIT
CREDIT Credit balance as per
Bank statement 42 440
Outstanding deposit (27
February 2014) 18 000 Credit
amount wrongly debited 800
Outstanding cheques No.897
(10 January 2014) 8 700

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Page 5/16

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Example of Memorandum Entry. The following entry for a Page 15/16

stock split is an example of a memorandum entry: "On June 7, 2019 a 2-for-1 stock split was declared for the common stockholders of record as of the end of the day on June 28, 2019.

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