

# BOOK CHAPTER

## ANALYSIS OF RECONCILIATION REPORTS



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### INTRODUCTION



#### Company Overview

PT Hi-Test (Hi-Testlab)

An independent testing laboratory in Batam since 2004 that provides chemical, mechanical, metallographic, and corrosion testing services.

Certified to ISO/IEC 17025:2017, it is supported by modern technology and a team of professional experts to deliver accurate, reliable testing results that meet international standards.



#### Internship Program

During the internship, students assisted the Accounting department with the tasks assigned to them.



Enter bank statement data



Document filing



Office Supply Inventory Management



Recording employees' blood types

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### LITERATURE REVIEW



#### The Concept of Bank Reconciliation

Bank reconciliation is the process of comparing a company's cash records with its bank statements to identify discrepancies in transactions and ensure the accuracy of financial statements (Sabrina & Sihalohe, 2025; Mahmud & Fitriani, 2025).



#### Bank Reconciliation Function

Bank reconciliation serves to verify transactions, detect recording errors, improve the accuracy of cash management, and ensure the quality and validity of financial statements (Nasution et al., 2024; Sabrina & Sihalohe, 2025).



#### The Challenges of Bank Reconciliation

The main challenges in bank reconciliation include the fact that the transaction-matching process is still done manually, limitations in the use of accounting systems, and incomplete transaction documentation (Nasution et al., 2024; Sabrina & Sihalohe, 2025).



#### Purpose of Bank Reconciliation

To ensure that the company's cash balance matches the bank statement, detect recording discrepancies, and produce an accurate and reliable cash balance. Udayana, A. O., Suputra, I. P. G. H., & Raharja, M. A. (2025). Pembangunan Fitur Aplikasi Data Rekonsiliasi pada Bank A. Jurnal Pengabdian Informatika.

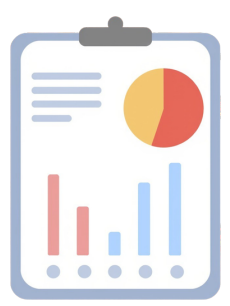
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### SOLUTION

The resulting solution was the creation of a \*Book Chapter\* titled "Bank Reconciliation" to serve as a guide for the reconciliation process at PT Hi-Test Batam. The book chapter covers document preparation, balance matching, identification of discrepancies, balance adjustments, and the preparation of bank reconciliation reports to improve the accuracy of financial records and financial statements.



### Outline Discussion



**Data Collection**  
(Bank Statements and  
Company Cash)



**Data Identification**  
(Reconciling the  
Opening Balance)

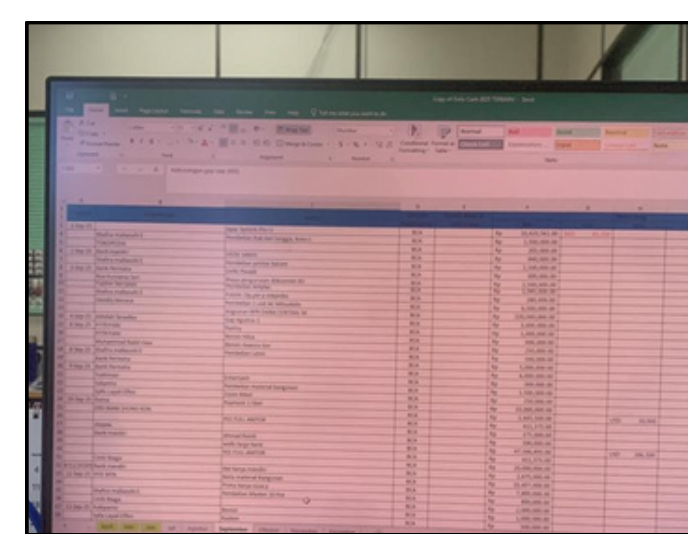


**Identification of  
Discrepancies**



**Preparation of  
Reconciliation**

### PHOTOS OF THE INTERNSHIP ACTIVITIES



(Entering Bank Statements)



(Filing Documents)

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### CONCLUSION

During an internship in the accounting department at PT. Hi-Test, the author gained experience in bookkeeping and preparing financial statements. Observations indicate that manual record-keeping still frequently leads to errors in amounts, periods, and transaction descriptions



#### Manual on the preparation of reconciliations



Improve reconciliation efficiency



Reduce recording errors



Serve as a guide for preparing reconciliations.

#### Full Access to the Book Chapter

To access the complete manual, please scan the QR code shown here



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### REFERENCES

1. Mahmud, A., & Fitriani, N. (2025). The Role of Financial Reconciliation in Improving the Accuracy of Monthly and Annual Financial Reports at CV X. International Journal of Accounting and Business.
2. Nasution, R., Lubis, N., & Hanafiah, T. (2024). Analisis Prosedur Rekonsiliasi Bank pada Badan Keuangan dan Aset Daerah Kota Medan. El-Mal: Jurnal Ekonomi dan Perbankan.
3. Sabrina, C. A. S., & Sihalohe, Y. M. (2025). Peranan Rekonsiliasi Bank dalam Meningkatkan Akurasi Laporan Keuangan PT Adhibaladika Agung. Jurnal Bisnis, Ekonomi Syariah, dan Pajak.
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