

business activities and providing a useful source of financial data. It should have the same accounting cycle as the company's books and operate on a calendar year that is the same as the company's fiscal year. Should a bank have the accounting cycle begin on a different calendar year than the company's books, it will be the other way around (calendar to company books).

Another method used to account for bank deposits is the imprest method. The imprest method is a bookkeeping technique designed to be used in cases where the bank's accounting cycle is different from the company's. It is used to ensure that the company's books are in balance with the bank's books. It is used to ensure that the company's books are in balance with the bank's books.

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