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12-7: CHALLENGE PROBLEM: Calculating piecework wages: Production workers in factories are frequently paid on the basis of the number of units they produce. This payroll method is referred to as the piecework incentive wage plan. Most piecework incentive wage plans include a guaranteed hourly rate to employees regardless of the number of units they produce.

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Problem 4: Prepare Bank Reconciliation Statement for the month of December, 2007 by missing method using T accounts (for cash book and for bank statement) and Reconciliation Statement: The cash book of M/S Universal Trading Company shows a cash book balance of Rs. 102,568 in Soneri bank Ltd. as of 31-12-2007.

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