

ENGLISH FOR WORK / ENGLISH FOR BOOKKEEPING, ACCOUNTS, AND PAYROLL TEAMS

Bookkeeping & Payroll English

Explain the figures. Preserve the evidence.



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Eight practical lessons. Eleven extended conversations.

Vocabulary, phrase banks, guided speaking, and explained answers.

Revised 2026 edition / Upper-intermediate to advanced

Your route through the book

01 Matching an invoice to its supporting records, page 4

Explain an invoice-matching exception by comparing three records and requesting the missing evidence without assuming a completed delivery.

02 Explaining receipts and outstanding customer balances, page 14

Acknowledge an identified receipt while separating total account arithmetic from unresolved invoice-level allocation.

03 Qualifying a bank reconciliation difference, page 26

Describe a plausible timing difference with the correct direction and dates while keeping the broader reconciliation incomplete.

04 Requesting evidence for time exceptions, page 36

Request evidence for a time-record exception while distinguishing the roster, employee recollection, and confirmed actual work time.

05 Explaining a payroll preview, page 48

Explain the arithmetic of two payroll previews while separating a visible deduction from its unverified supporting authority.

06 Making approval status unambiguous, page 58

Distinguish invoice approval, proposed batch membership, payment release, and an excluded exception in a concise status handoff.

07 Handing over a period-close review, page 70

Hand over an unresolved cutoff question with its amount, dates, review owner, and unapproved posting status intact.

08 Correcting records while preserving the trail, page 80

Correct an overstatement by distinguishing a confirmed tracker duplication from unposted ledger changes and unproven cash movements.

[Professional communication notes, page 3](#)

[Three additional workplace cases, page 93](#)

[Answers and explanations, page 107](#)

[Phrase finder, page 162](#)

[Vocabulary index, page 164](#)

[References and publication notes, page 169](#)

Suggested study range: B2-C1. This is an editorial study range, not a certified proficiency assessment.

Say what the record establishes.

A number can be correct while the explanation around it is wrong. Distinguish a receipt from its allocation, a proposed batch from a released payment, and a duplicate tracker entry from an actual duplicate payment.

Keep the document chain visible

Identify the invoice, order, receiving record, and checked quantity separately. An unexplained mismatch calls for supporting evidence. A possible second delivery does not become a documented receipt because it would make the figures agree.

"A184 and P61 list twelve lamps; R9 records ten. We need support for the remaining two."

Separate arithmetic from status

A receipt can reduce the overall account position while invoice allocation remains unresolved. A deduction can explain a net-pay difference without its authority being established. State what the calculation shows and what still needs review.

"Net pay is fifty dollars lower because deductions are fifty higher; the supporting record is pending."

Name the exact approval stage

Item approval, inclusion in a proposed batch, and release are different states. A reviewer returning at a particular time does not guarantee approval then. Keep excluded items and missing evidence visible in the handoff.

"Seven invoices have recorded approval; the proposed batch has not been released."

Correct claims as well as figures

An inaccurate message can outlive a corrected spreadsheet. Identify the specific false claim and replace it with the verified finding. Keep the original record and authorized correction trail according to the actual workplace process.

"One duplicate tracker entry is confirmed; no duplicate payment or recovery has been established."

Professional boundaries

All entities, figures, records, deadlines, and approvals are fictional. This is English practice, not accounting, tax, payroll, employment-law, or financial advice. Follow the applicable rules, professional review, privacy safeguards, and organizational controls. The exercises do not authorize posting entries, changing time records, applying deductions, allocating receipts, or releasing payments. Internal review deadlines do not determine employee pay rights. Numerical explanations use only the stated facts.

A Read the situation

LESSON 01 / MATCHING AN INVOICE TO ITS SUPPORTING RECORDS

Explain an invoice-matching exception by comparing three records and requesting the missing evidence without assuming a completed delivery.

A184: two lamps without a receiving record

Fictional supplier Alder bills twelve desk lamps on invoice A184. Purchase order P61 lists twelve lamps, but receiving record R9 lists ten. The remaining two may relate to another delivery; no second receiving record is available. Accounts payable clerk Mina asks purchasing colleague Joel to investigate the missing support. No complete match, payment approval, supplier overcharge, or confirmed second delivery has been established.

People: Mina, Accounts payable clerk; Joel, Purchasing colleague.

Read the record

Choose one answer per question using the facts above.

1. What does invoice A184 bill?

- A.** Twelve desk lamps
- B.** Ten archive boxes
- C.** Two replacement lamps
- D.** A confirmed second delivery only

2. What does receiving record R9 show?

- A.** Ten lamps
- B.** Twelve lamps
- C.** No delivery at all
- D.** An approved payment

3. What is known about the remaining two?

- A.** They definitely arrived yesterday
- B.** They prove Alder overcharged
- C.** They have already been paid twice
- D.** A second delivery is possible but unsupported by another record

[Answers and explanations, page 107](#)

B Vocabulary in use

CORE TERMS

accounts payable

Records and processes concerning amounts owed to suppliers; abbreviated AP.

raise an accounts payable query

purchase order

Order document specifying requested items and terms; abbreviated PO.

match the purchase order

three-way match

Comparison of invoice, order, and receipt information.

investigate a three-way match exception

invoice quantity

Number of units billed on the invoice.

verify invoice quantity

received quantity

Number of units documented as received.

preserve received quantity

line item

Separately identified entry on a transaction document.

check the line item

supplier invoice

Supplier document requesting payment for stated goods or services.

identify the supplier invoice

receiving record

Evidence recording goods received under the stated process.

check the receiving record

matching exception

Difference preventing the required records from agreeing.

document the matching exception

order quantity

Number of units requested on the purchase order.

compare order quantity

supporting document

Record providing evidence for an entry or decision.

request the supporting document

unit price

Price stated for one item or unit.

verify the unit price

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

accounts payable **ACCOUNTS PAYABLE**

raise an accounts payable query

Keep the meaning precise: Records and processes concerning amounts owed to suppliers; abbreviated AP.

matching exception **MATCHING EXCEPTION**

document the matching exception

Keep the meaning precise: Difference preventing the required records from agreeing.

B Precision and professional shorthand

EXTEND YOUR RANGE

supplier account

Record grouping transactions for a particular vendor.

identify the supplier account

order reference

Identifier linking a transaction to the purchase request.

retain the order reference

quantity variance

Difference between compared unit counts.

explain the quantity variance

unmatched balance

Portion not yet supported by the required matching evidence.

explain the unmatched balance

payment hold

Status preventing payment pending the relevant process.

distinguish a payment hold

overbilling

Billing more than is properly chargeable under the relevant facts.

avoid assuming overbilling

invoice reference

Identifier for a supplier bill.

quote the invoice reference

receipt reference

Identifier for the receiving evidence.

include the receipt reference

partial delivery

Delivery of fewer than all ordered units.

investigate a partial delivery

query status

Current state of an unresolved inquiry.

preserve query status

approval evidence

Record establishing the permission actually given.

obtain approval evidence

document chain

Linked records supporting a transaction from order to receipt and bill.

preserve the document chain

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

unit price UNIT PRICE

verify the unit price

Keep the meaning precise: Price stated for one item or unit.

quantity variance QUANTITY VARIANCE

explain the quantity variance

Keep the meaning precise: Difference between compared unit counts.

Phrases that move the work forward

Identify the invoice

I am querying Alder invoice A184.

State the billed quantity

The invoice bills twelve desk lamps.

State the receipt evidence

Receiving record R9 lists ten.

Keep a hypothesis conditional

They may relate to another delivery.

Avoid claiming a match

The three records do not yet fully agree.

Avoid an accusation

This difference does not by itself establish overbilling.

Request a traceable reply

Please include A184, P61, and R9 in the response.

Keep the query open

The remaining two still need support.

Name the order

It relates to purchase order P61.

State the order quantity

The purchase order also lists twelve.

Describe the difference

Two lamps are not supported by the available receiving record.

Request the missing support

Can you locate a second receiving record?

Preserve the original record

I will not change R9 to match the invoice.

Separate approval

We have not established payment approval.

Limit the statement

Ten are documented as received in the available record.

Close with the next action

Please check the delivery evidence and report what is actually documented.

Precision in real exchanges

Purpose: State the order quantity

Useful wording: The purchase order also lists twelve.

Purpose: State the receipt evidence

Useful wording: Receiving record R9 lists ten.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which summary is accurate?

- A.** A second receipt has already been found
- B.** A184 and P61 list twelve; R9 records ten; support for two is missing
- C.** All three documents confirm twelve
- D.** Alder definitely supplied only ten in total

2. Which request moves the query forward?

- A.** Please locate any receiving record for the remaining two lamps
- B.** Please change R9 to twelve without evidence
- C.** Please mark the invoice paid now
- D.** Please accuse Alder of intentional overbilling

3. A colleague needs the term for this meaning: Evidence recording goods received under the stated process. Which term fits?

- A.** order reference
- B.** receiving record
- C.** received quantity
- D.** payment hold

D Choose the response that fits / continued

4. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Could the other two have come separately? I haven't found another receiving record, so I can't confirm that." Joel: [missing response] Mina: "Please check with receiving and keep A184, P61, and R9 together in the query." Which response belongs in the gap?

- A.** That is the right distinction. A partial delivery could explain the first record, but we need evidence before saying the rest arrived separately.
- B.** Then we have a matching exception, not a complete match. The invoice agreeing with the order does not establish that all twelve are documented as received.
- C.** Let us walk through the document chain. Which purchase order and receiving record are you comparing, and what does each document actually show?
- D.** Understood. We have not established approval evidence for payment in this exchange. Locating a document and completing the relevant approval process are not interchangeable statements.

[Answers and explanations, page 107](#)

One useful distinction

A184 bills twelve lamps and P61 orders twelve, but R9 supports ten received. The difference is two lamps. The agreement between invoice and order does not remove the mismatch with the receiving record.

E Conversation

A184: two lamps without a receiving record

A184: two lamps without a receiving record

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

document chain / received quantity / unmatched balance / overbilling / query status /
matching exception / quantity variance / supporting document / partial delivery /
approval evidence

- 01 **Mina:** Joel, could you check Alder A184? The invoice and order both say twelve lamps, but the receipt support doesn't cover all twelve.
- 02 **Joel:** Let us walk through the ¹ _____. Which purchase order and receiving record are you comparing, and what does each document actually show?
- 03 **Mina:** It's order P61 and receiving record R9. P61 and A184 show twelve; R9 shows ten.
- 04 **Joel:** Then we have a ² _____, not a complete match. The invoice agreeing with the order does not establish that all twelve are documented as received.
- 05 **Mina:** Could the other two have come separately? I haven't found another receiving record, so I can't confirm that.
- 06 **Joel:** That is the right distinction. A ³ _____ could explain the first record, but we need evidence before saying the rest arrived separately.
- 07 **Mina:** Please check with receiving and keep A184, P61, and R9 together in the query.
- 08 **Joel:** I will request the missing ⁴ _____, if one exists, and use A184, P61, and R9 in the inquiry. I will not invent a second receipt reference.
- 09 **Mina:** Someone suggested changing R9 to twelve because it would match the order. That would hide the gap.
- 10 **Joel:** Agreed. The ⁵ _____ in R9 should remain ten unless the appropriate evidence and correction process establish something different. The query must preserve what we currently know.

Conversation continues on the next page.

A184: two lamps without a receiving record

CONVERSATION / CONTINUED

- 11 **Mina:** Does this prove an overcharge? I need to answer a colleague without accusing the supplier on incomplete evidence.
- 12 **Joel:** We should not assert ⁶ _____ from this alone. We have a gap in the available receipt evidence, and another delivery remains possible. That is different from proving an improper charge.
- 13 **Mina:** Then I'll say two unsupported by the available record, not definitely undelivered.
- 14 **Joel:** Yes. The ⁷ _____ is precise, while the cause remains open. It gives the receiving team a concrete question to investigate without deciding the outcome for them.
- 15 **Mina:** And this isn't a payment approval. We're asking for receiving evidence, not releasing an invoice.
- 16 **Joel:** Understood. We have not established ⁸ _____ for payment in this exchange. Locating a document and completing the relevant approval process are not interchangeable statements.
- 17 **Mina:** Please say whether you found the missing record. Handled wouldn't tell me whether the exception is resolved.
- 18 **Joel:** I will report the actual ⁹ _____. If support is still missing, the reply will say so and retain the two-lamp difference against the same document references.
- 19 **Mina:** I'll leave twelve billed and ordered, ten documented, two requiring support, possible second delivery unconfirmed.
- 20 **Joel:** That captures the ¹⁰ _____ in quantity terms. I will follow up on the evidence and keep any later conclusion tied to the records that support it.

CHECK THE GAPS

1. document chain / 2. matching exception / 3. partial delivery / 4. supporting document / 5. received quantity / 6. overbilling / 7. quantity variance / 8. approval evidence / 9. query status / 10. unmatched balance

[Why these answers fit, page 108](#)

F Check accuracy and scope

A184: two lamps without a receiving record

Return to the case

Fictional supplier Alder bills twelve desk lamps on invoice A184. Purchase order P61 lists twelve lamps, but receiving record R9 lists ten. The remaining two may relate to another delivery; no second receiving record is available. Accounts payable clerk Mina asks purchasing colleague Joel to investigate the missing support. No complete match, payment approval, supplier overcharge, or confirmed second delivery has been established.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. What does *may relate to another delivery* mean?

- A. The supplier has admitted an error
- B. Payment has been approved
- C. It is a possible explanation requiring support
- D. The delivery is confirmed

2. Which reference belongs to the receiving record?

- A. A184
- B. P61
- C. An invented second reference
- D. R9

[Answers and explanations, page 110](#)

Listen for the distinction

Read the three references and quantities aloud: A184 twelve, P61 twelve, R9 ten. Then read the request for evidence of the remaining two.

A matching exception is a question, not an accusation

A clear query names the three records and the exact difference. Keep a possible explanation conditional until evidence supports it. This lets the colleague investigate efficiently without changing the receiving record, blaming the supplier, or treating the invoice as approved.

F Say it / transfer to a new case

Name the three records and the unresolved difference

Complete the matching query without assuming a second receipt or payment approval.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

R9 / A184 / P61 / two

- 01 **Clerk:** The supplier invoice is ¹ _____.
- 02 **Colleague:** The purchase order is ² _____.
- 03 **Clerk:** Receiving record ³ _____ lists ten.
- 04 **Colleague:** Support for the remaining ⁴ _____ lamps is missing.

CHECK THE GAPS

1. A184 / 2. P61 / 3. R9 / 4. two

[Why these answers fit, page 110](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Then I'll say two unsupported by the available record, not definitely undelivered." Joel: [missing response] Mina: "And this isn't a payment approval. We're asking for receiving evidence, not releasing an invoice." Which response belongs in the gap?

- A.** I will report the actual query status. If support is still missing, the reply will say so and retain the two-lamp difference against the same document references.
- B.** Agreed. The received quantity in R9 should remain ten unless the appropriate evidence and correction process establish something different. The query must preserve what we currently know.
- C.** I will request the missing supporting document, if one exists, and use A184, P61, and R9 in the inquiry. I will not invent a second receipt reference.
- D.** Yes. The quantity variance is precise, while the cause remains open. It gives the receiving team a concrete question to investigate without deciding the outcome for them.

[Answers and explanations, page 111](#)

A Read the situation

LESSON 02 / EXPLAINING RECEIPTS AND OUTSTANDING CUSTOMER BALANCES

Acknowledge an identified receipt while separating total account arithmetic from unresolved invoice-level allocation.

The money arrived; the invoice allocation did not

Fictional customer Pine has invoice 410 for \$600 and invoice 411 for \$400. A \$600 receipt is identified as Pine's, but it contains no invoice reference. Both invoices remain open in the ledger pending allocation. Receivables clerk Ava asks customer contact Luis for the missing reference. The two invoices total \$1,000 and the identified receipt is \$600, leaving a \$400 net difference across these stated items; that arithmetic does not establish which invoice is settled.

People: Luis, Customer contact; Ava, Receivables clerk.

Read the record

Choose one answer per question using the facts above.

1. What is known about the \$600 receipt?

- A. It belongs to an unknown customer
- B. It proves invoice 411 was paid in full
- C. It belongs to Pine but lacks an invoice reference
- D. It is definitely allocated to invoice 410

2. What do the two invoices total?

- A. \$1,600
- B. \$1,000
- C. \$600
- D. \$400

3. Which invoice is confirmed settled?

- A. Both automatically
- B. Neither while allocation is pending
- C. Invoice 410 because the amounts match
- D. Invoice 411 because it is smaller

[Answers and explanations, page 112](#)

B Vocabulary in use

CORE TERMS

accounts receivable

Records of amounts due from customers; abbreviated AR.

check accounts receivable

cash receipt

Record of money received.

acknowledge the cash receipt

unallocated receipt

Received amount not yet assigned to particular items.

explain the unallocated receipt

remittance advice

Payment information explaining the items a payer intends to settle.

request remittance advice

ledger

Organized accounting record of transactions and balances.

check the ledger

invoice-level balance

Unsettled amount associated with one particular invoice.

distinguish an invoice-level balance

customer account

Record grouping transactions for a particular customer.

identify the customer account

receipt allocation

Assignment of received money to specified account items.

confirm receipt allocation

invoice reference

Identifier showing which invoice a payment concerns.

request the invoice reference

open invoice

Invoice still shown as unsettled in the relevant ledger.

explain an open invoice

settlement

Application or completion that resolves the relevant amount due.

confirm invoice settlement

account-level position

Combined position across the specified customer-account items.

explain the account-level position

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

accounts receivable ACCOUNTS RECEIVABLE

check accounts receivable

Keep the meaning precise: Records of amounts due from customers; abbreviated AR.

invoice reference INVOICE REFERENCE

request the invoice reference

Keep the meaning precise: Identifier showing which invoice a payment concerns.

B Precision and professional shorthand

EXTEND YOUR RANGE

net difference

Result after offsetting the stated amounts for comparison.

calculate the net difference

aging bucket

Group of outstanding balances classified within a specified age interval and date basis.

reconcile the aging buckets

allocation query

Request to establish where a receipt should be applied.

raise an allocation query

credit balance

Account position representing an amount in the customer's favor under the relevant records.

verify a credit balance

unapplied cash

Received funds awaiting application to the relevant items.

identify unapplied cash

allocation instruction

Direction identifying the intended application of a receipt.

record the allocation instruction

payer identity

Identification of the person or entity sending money.

verify payer identity

matching amount

Figure equal to another amount but not necessarily linked to it.

distinguish a matching amount

statement of account

Summary of relevant customer transactions and balances.

clarify the statement of account

overdue

Past the applicable due date, when that date is established.

avoid assuming overdue status

days past due

Days elapsed after the applicable due date, measured at the specified aging date.

calculate days past due

collection message

Communication seeking or discussing payment of amounts due.

correct a misleading collection message

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

account-level position **ACCOUNT-LEVEL POSITION**

explain the account-level position

Keep the meaning precise: Combined position across the specified customer-account items.

allocation query **ALLOCATION QUERY**

raise an allocation query

Keep the meaning precise: Request to establish where a receipt should be applied.

Phrases that move the work forward

Acknowledge receipt

We have identified your \$600 receipt.

Name the invoices

Invoice 410 is \$600 and invoice 411 is \$400.

Avoid a nonpayment accusation

I am not saying no money was received.

Ask for supporting detail

Could you provide the remittance advice?

State the total

The two invoice amounts total \$1,000.

Keep the levels distinct

That is an account-level comparison, not a settled invoice allocation.

Preserve the receipt

The allocation query does not erase the money received.

Avoid unsupported closure

I cannot mark 410 settled from the amount alone.

Separate the missing detail

The receipt does not include an invoice reference.

Explain the ledger status

Both invoices remain open pending allocation.

Request the intended application

Which invoice or invoices should this receipt be applied to?

Qualify an amount match

The receipt matches 410 in amount, but that does not confirm allocation.

State the net arithmetic

After the identified \$600 receipt, the net difference is \$400.

Avoid an overdue claim

We have not supplied a due date here.

Keep the request focused

We need the intended invoice reference, not another payment.

Close with the next step

Please confirm the allocation so the invoice records can be reviewed accurately.

Precision in real exchanges

Purpose: Explain the ledger status

Useful wording: Both invoices remain open pending allocation.

Purpose: Avoid a nonpayment accusation

Useful wording: I am not saying no money was received.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which statement is accurate?

- A.** \$600 was received from Pine, but invoice allocation is pending
- B.** Pine has paid nothing
- C.** Invoice 410 is definitely settled
- D.** Invoice 411 is definitely overdue

2. What does the \$400 net difference establish?

- A.** That the payment should be refunded
- B.** The arithmetic across the stated invoices and receipt
- C.** That invoice 411 alone is the confirmed unpaid item
- D.** That no receipt exists

3. A colleague needs the term for this meaning: Assignment of received money to specified account items. Which term fits?

- A.** ledger
- B.** aging bucket
- C.** unapplied cash
- D.** receipt allocation

D Choose the response that fits / continued

4. Rebuild the exchange from "The money arrived; the invoice allocation did not".
Luis: "Six hundred is exactly the amount of 410. Why not close that one and leave 411 outstanding?" **Ava: [missing response]** **Luis: "What should I ask our team for? Another screenshot of the payment probably wouldn't answer your question."** **Which response belongs in the gap?**

- A.** I'll make it an allocation query, not a duplicate payment request. We'll acknowledge the receipt and ask only for the missing application detail.
- B.** It's a matching amount, but that doesn't confirm your intended application. We still need the reference rather than guessing from the figure.
- C.** We haven't established overdue status here. I won't add a deadline or collection claim that the information we have doesn't support.
- D.** Invoice 410 is \$600 and 411 is \$400. Each is still an open invoice in the ledger while the receipt awaits allocation.

[Answers and explanations, page 112](#)

One useful distinction

Invoices 410 and 411 total \$1,000. The identified \$600 receipt leaves a \$400 net difference across those stated items. Do not call the full \$1,000 unpaid without acknowledging the receipt, and do not claim invoice 411 is the confirmed remaining debt.

Conversation

The money arrived; the invoice allocation did not

The money arrived; the invoice allocation did not

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

allocation query / cash receipt / matching amount / invoice-level balance / net difference
/ remittance advice / overdue / customer account / open invoice / allocation instruction

- 01 **Luis:** Your message says both invoices are open, but we sent six hundred dollars. Has that payment been missed?
- 02 **Ava:** We've identified Pine's ¹ _____. The money isn't missing; the receipt lacks an invoice reference, so its application is unresolved.
- 03 **Luis:** Thank you. Which two invoices are on the message? I need to explain this to our accounts team.
- 04 **Ava:** Invoice 410 is \$600 and 411 is \$400. Each is still an ² _____ in the ledger while the receipt awaits allocation.
- 05 **Luis:** Six hundred is exactly the amount of 410. Why not close that one and leave 411 outstanding?
- 06 **Ava:** It's a ³ _____, but that doesn't confirm your intended application. We still need the reference rather than guessing from the figure.
- 07 **Luis:** What should I ask our team for? Another screenshot of the payment probably wouldn't answer your question.
- 08 **Ava:** Please ask for the ⁴ _____ or the intended invoice reference. It should say which invoice or invoices the payment was meant to settle.
- 09 **Luis:** Before I go back to them, the overall figures are a thousand in invoices and six hundred received. Is that right?
- 10 **Ava:** Yes. The ⁵ _____ across these stated items is \$400. That acknowledges the receipt without deciding which invoice it settles.

Conversation continues on the next page.

The money arrived; the invoice allocation did not

CONVERSATION / CONTINUED

- 11 **Luis:** So the remaining four hundred doesn't itself prove that 411 is the unpaid invoice. The allocation could affect the individual balances.
- 12 **Ava:** Correct. An ⁶ _____ depends on the actual application. We can't derive that application from the account-level difference alone.
- 13 **Luis:** Please say that in the next message. Otherwise someone may think you're asking us to send the same six hundred again.
- 14 **Ava:** I'll make it an ⁷ _____, not a duplicate payment request. We'll acknowledge the receipt and ask only for the missing application detail.
- 15 **Luis:** Are you also saying anything is overdue? I haven't seen a due date in the information we've discussed.
- 16 **Ava:** We haven't established ⁸ _____ status here. I won't add a deadline or collection claim that the information we have doesn't support.
- 17 **Luis:** Keep both invoice numbers and the receipt amount together in the request, please. That will help our team identify the right payment.
- 18 **Ava:** The ⁹ _____ summary will show 410 at \$600, 411 at \$400, and Pine's identified \$600 receipt awaiting application.
- 19 **Luis:** I'll ask for the intended reference. Then you'll have something firmer than an amount that happens to match.
- 20 **Ava:** Exactly. The missing ¹⁰ _____ will support the next settlement review. For now, the receipt is acknowledged and both invoice applications remain unresolved.

CHECK THE GAPS

1. cash receipt / 2. open invoice / 3. matching amount / 4. remittance advice / 5. net difference / 6. invoice-level balance / 7. allocation query / 8. overdue / 9. customer account / 10. allocation instruction

[Why these answers fit, page 113](#)

F Check accuracy and scope

The money arrived; the invoice allocation did not

Return to the case

Fictional customer Pine has invoice 410 for \$600 and invoice 411 for \$400. A \$600 receipt is identified as Pine's, but it contains no invoice reference. Both invoices remain open in the ledger pending allocation. Receivables clerk Ava asks customer contact Luis for the missing reference. The two invoices total \$1,000 and the identified receipt is \$600, leaving a \$400 net difference across these stated items; that arithmetic does not establish which invoice is settled.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which request is appropriate?

- A. Please pay another \$600 because the receipt has no reference
- B. Please accept that 410 is closed automatically
- C. Please invent a new due date
- D. Please confirm the intended invoice reference or remittance details

2. Why is a matching amount insufficient here?

- A. The receipt has no invoice reference and allocation remains pending
- B. Equal figures can never relate to the same transaction
- C. Invoice 410 does not exist
- D. Pine's identity is unknown

[Answers and explanations, page 115](#)

Listen for the distinction

Read the receipt acknowledgment and allocation request aloud. Keep \$1,000 invoiced, \$600 received, and \$400 net difference separate from individual invoice settlement.

Acknowledge the money before querying its application

A customer may hear open invoice as an accusation of nonpayment. Confirm the receipt that is actually identified, then explain the narrower allocation problem. An amount matching one invoice is a useful clue, not sufficient permission to assign the payment without the required reference.

F Say it / transfer to a new case

Acknowledge the receipt and query its application

Complete the customer-account readback. Keep the net calculation separate from invoice settlement.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

600 / 400 / allocation / 1000

- 01 **Clerk:** The identified receipt is ¹ _____ dollars.
- 02 **Customer:** The two invoices total ² _____ dollars.
- 03 **Clerk:** The net difference across these items is ³ _____ dollars.
- 04 **Customer:** The receipt still needs ⁴ _____.

CHECK THE GAPS

1. 600 / 2. 1000 / 3. 400 / 4. allocation

[Why these answers fit, page 115](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "The money arrived; the invoice allocation did not". Luis: "Please say that in the next message. Otherwise someone may think you're asking us to send the same six hundred again." Ava: [missing response] Luis: "Are you also saying anything is overdue? I haven't seen a due date in the information we've discussed." Which response belongs in the gap?

- A.** I'll make it an allocation query, not a duplicate payment request. We'll acknowledge the receipt and ask only for the missing application detail.
- B.** Invoice 410 is \$600 and 411 is \$400. Each is still an open invoice in the ledger while the receipt awaits allocation.
- C.** It's a matching amount, but that doesn't confirm your intended application. We still need the reference rather than guessing from the figure.
- D.** Exactly. The missing allocation instruction will support the next settlement review. For now, the receipt is acknowledged and both invoice applications remain unresolved.

[Answers and explanations, page 116](#)

Review 1 / Meaning and context

Use language from the lessons you have completed. Choose one answer per question.

Case file

Revisit "Matching an invoice to its supporting records" and "Explaining receipts and outstanding customer balances". Choose precise terminology, then reconstruct the missing responses using both neighboring turns. The final two questions also revisit earlier conversations.

1. A colleague needs the term for this meaning: Order document specifying requested items and terms; abbreviated PO. Which term fits?

- A. purchase order
- B. invoice reference
- C. query status
- D. order quantity

2. A colleague needs the term for this meaning: Invoice still shown as unsettled in the relevant ledger. Which term fits?

- A. accounts receivable
- B. credit balance
- C. open invoice
- D. net difference

3. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Someone suggested changing R9 to twelve because it would match the order. That would hide the gap." Joel: [missing response] Mina: "Does this prove an overcharge? I need to answer a colleague without accusing the supplier on incomplete evidence." Which response belongs in the gap?

- A. I will report the actual query status. If support is still missing, the reply will say so and retain the two-lamp difference against the same document references.
- B. Agreed. The received quantity in R9 should remain ten unless the appropriate evidence and correction process establish something different. The query must preserve what we currently know.
- C. I will request the missing supporting document, if one exists, and use A184, P61, and R9 in the inquiry. I will not invent a second receipt reference.
- D. Yes. The quantity variance is precise, while the cause remains open. It gives the receiving team a concrete question to investigate without deciding the outcome for them.

Review 1 / Meaning and context / continued

4. Rebuild the exchange from "The money arrived; the invoice allocation did not".
Luis: "Keep both invoice numbers and the receipt amount together in the request, please. That will help our team identify the right payment." **Ava:** [missing response]
Luis: "I'll ask for the intended reference. Then you'll have something firmer than an amount that happens to match." **Which response belongs in the gap?**

- A.** We've identified Pine's cash receipt. The money isn't missing; the receipt lacks an invoice reference, so its application is unresolved.
- B.** Correct. An invoice-level balance depends on the actual application. We can't derive that application from the account-level difference alone.
- C.** Yes. The net difference across these stated items is \$400. That acknowledges the receipt without deciding which invoice it settles.
- D.** The customer account summary will show 410 at \$600, 411 at \$400, and Pine's identified \$600 receipt awaiting application.

[Answers and explanations, page 147](#)

A Read the situation

LESSON 03 / QUALIFYING A BANK RECONCILIATION DIFFERENCE

Describe a plausible timing difference with the correct direction and dates while keeping the broader reconciliation incomplete.

A July posting helps explain June

A fictional bank reconciliation runs through June 30. The bank balance is \$300 lower than the cash ledger. A \$300 deposit entered in the ledger on June 30 appears in the bank's July 1 activity. Other reconciliation checks are not complete. Bookkeeper Nia explains the timing evidence to colleague Omar without claiming that every difference has been cleared or that an adjusting entry is automatically needed.

People: Omar, Finance colleague; Nia, Bookkeeper.

Read the record

Choose one answer per question using the facts above.

1. Which balance is lower at June 30?

- A.** The bank balance by \$300
- B.** The cash ledger by \$300
- C.** Both are equal
- D.** The supplier balance by \$600

2. When does the deposit appear in bank activity?

- A.** An unknown year-end date
- B.** July 1
- C.** June 1
- D.** June 30 in both records

3. What is the status of the broader reconciliation?

- A.** All differences disproved
- B.** An adjusting entry already posted
- C.** Other checks remain incomplete
- D.** Fully completed and approved

[Answers and explanations, page 117](#)

B Vocabulary in use

CORE TERMS

bank reconciliation

Comparison explaining differences between bank and accounting records.

prepare a bank reconciliation

bank balance

Amount reported in the relevant bank record.

identify the bank balance

reconciliation cutoff

Date through which the comparison is being prepared.

state the reconciliation cutoff

deposit in transit

Deposit recorded by the business but not yet recorded by the bank at the comparison date.

identify a deposit in transit

bank activity

Transactions appearing in the bank's record.

check subsequent bank activity

subsequent activity

Transactions recorded after the period being reviewed.

inspect subsequent activity

cash ledger

Accounting record containing the relevant cash transactions.

compare the cash ledger

ledger balance

Amount shown in the corresponding accounting record.

distinguish the ledger balance

deposit

Money placed into the relevant bank account.

trace the deposit

timing difference

Mismatch caused by the same item appearing at different times.

explain a timing difference

posting date

Date on which an entry is recorded in a system.

compare posting dates

reconciling item

Item explaining part of a difference between records.

document a reconciling item

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

bank reconciliation **BANK RECONCILIATION**

prepare a bank reconciliation

Keep the meaning precise: Comparison explaining differences between bank and accounting records.

deposit **DEPOSIT**

trace the deposit

Keep the meaning precise: Money placed into the relevant bank account.

B Precision and professional shorthand

EXTEND YOUR RANGE

outstanding check

Issued check not yet reflected as cleared in the relevant bank record.

distinguish an outstanding check

interest credit

Amount added by the bank for earned interest.

distinguish an interest credit

adjusted balance

Balance after the relevant reconciliation adjustments are considered.

verify the adjusted balance

reconciliation evidence

Records supporting the comparison and explanation.

retain reconciliation evidence

completion claim

Statement that the whole review has been finished.

qualify a completion claim

ledger adjustment

Change posted to the accounting record through the relevant process.

distinguish a ledger adjustment

bank charge

Fee recorded by the bank for a relevant service.

identify a bank charge

recording error

Incorrect entry of a transaction or amount.

investigate a recording error

unreconciled difference

Portion of a discrepancy not yet fully resolved.

report an unreconciled difference

direction of difference

Which figure is higher or lower and by how much.

state the direction of difference

review status

Current stage of the checking process.

preserve review status

reconciliation sign-off

Confirmation of the completed review by the relevant person.

obtain reconciliation sign-off

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

reconciling item RECONCILING ITEM

document a reconciling item

Keep the meaning precise: Item explaining part of a difference between records.

adjusted balance ADJUSTED BALANCE

verify the adjusted balance

Keep the meaning precise: Balance after the relevant reconciliation adjustments are considered.

Phrases that move the work forward

Name the cutoff

This reconciliation is through June 30.

Identify the ledger entry

The deposit was recorded in the ledger on June 30.

Explain the timing

The same deposit appears on opposite sides of the cutoff.

Use the technical term

It is a deposit-in-transit item at the comparison date.

Keep the receipt distinct

The ledger already contains the deposit.

Preserve the open checks

Other reconciliation checks are not complete.

Request the evidence

Keep both dated records with the reconciliation.

Avoid premature sign-off

I cannot call the reconciliation complete yet.

State the direction

The bank balance is \$300 lower than the cash ledger.

Identify the bank date

It appears in the bank activity on July 1.

Qualify the explanation

That is consistent with a timing difference.

Avoid reversing the difference

The bank is lower, not higher, at June 30.

Avoid duplicate recording

We should not record the same deposit again merely for timing.

Limit the conclusion

This explains a plausible item, not the whole review.

Separate correction and timing

A timing difference is not automatically a recording error.

Close with a qualified summary

The deposit supports the timing explanation; the remaining checks are still open.

Precision in real exchanges

Purpose: Identify the bank date

Useful wording: It appears in the bank activity on July 1.

Purpose: Explain the timing

Useful wording: The same deposit appears on opposite sides of the cutoff.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which explanation has the correct direction?

- A.** The bank includes an extra \$300 that the ledger lacks
- B.** Both records have identical cutoff activity
- C.** The deposit proves a \$600 loss
- D.** The June 30 ledger includes \$300 that appears at the bank July 1

2. Why should the deposit not simply be entered again?

- A.** It is already recorded in the cash ledger
- B.** The bank never recorded it
- C.** Every timing difference requires duplicate posting
- D.** The ledger has no cash account

3. A colleague needs the term for this meaning: Amount shown in the corresponding accounting record. Which term fits?

- A.** ledger balance
- B.** interest credit
- C.** completion claim
- D.** bank activity

D Choose the response that fits / continued

4. Rebuild the exchange from "A July posting helps explain June". Omar: "Is deposit in transit the right wording? I don't want the manager to read missing deposit as money the bank has lost." Nia: [missing response] Omar: "It matches the entire difference. Can I mark the reconciliation complete now?" Which response belongs in the gap?

- A.** Yes, the dated records support a deposit in transit at that comparison date. Its appearance on July 1 supports the timing explanation.
- B.** There's evidence of a timing difference. A \$300 deposit is in the ledger on June 30 and appears in bank activity on July 1.
- C.** No. The cash ledger already includes this deposit. Recording it again merely because the bank shows it later would duplicate the same receipt.
- D.** Exactly. The reconciling item is supported by the two dated records. Keep that progress separate from a claim that all checks are finished.

[Answers and explanations, page 117](#)

One useful distinction

At the June 30 cutoff, the bank is \$300 lower than the ledger. A \$300 deposit recorded in the ledger on June 30 appears at the bank on July 1. That sequence is consistent with a timing difference in the stated direction.

E Conversation

A July posting helps explain June

A July posting helps explain June

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

timing difference / cash ledger / Reconciliation sign-off / review status /
reconciliation cutoff / direction of difference / bank activity / reconciling item /
ledger adjustment / deposit in transit

- 01 **Omar:** The June summary has the bank three hundred below the ledger. Have you found an explanation, or are we still looking for the missing amount?
- 02 **Nia:** There's evidence of a ¹ _____. A \$300 deposit is in the ledger on June 30 and appears in bank activity on July 1.
- 03 **Omar:** So at the June cutoff the ledger includes it, but the bank doesn't show it until the next day.
- 04 **Nia:** Right. Our ² _____ is June 30. The sequence fits the bank being lower by \$300, not higher.
- 05 **Omar:** Is deposit in transit the right wording? I don't want the manager to read missing deposit as money the bank has lost.
- 06 **Nia:** Yes, the dated records support a ³ _____ at that comparison date. Its appearance on July 1 supports the timing explanation.
- 07 **Omar:** It matches the entire difference. Can I mark the reconciliation complete now?
- 08 **Nia:** Not yet. The ⁴ _____ still includes unfinished checks. One matching amount doesn't show that we've reviewed every other transaction.
- 09 **Omar:** Then the update should say we've found supporting evidence, while leaving the rest of the review open.
- 10 **Nia:** Exactly. The ⁵ _____ is supported by the two dated records. Keep that progress separate from a claim that all checks are finished.

Conversation continues on the next page.

A July posting helps explain June

CONVERSATION / CONTINUED

- 11 **Omar:** Someone suggested adding another three hundred to the ledger so the records agree. Would that be the adjustment?
- 12 **Nia:** No. The ⁶ _____ already includes this deposit. Recording it again merely because the bank shows it later would duplicate the same receipt.
- 13 **Omar:** So we first distinguish a timing item from an unrecorded transaction. Not every difference calls for another entry.
- 14 **Nia:** Correct. These facts don't establish a ⁷ _____. We are explaining the existing deposit, not authorizing a duplicate posting.
- 15 **Omar:** What should stay with the reconciliation so another reviewer can verify the explanation?
- 16 **Nia:** Keep the June 30 ledger entry and July 1 ⁸ _____ together, with the amount and their connection visible.
- 17 **Omar:** I'll write bank lower by \$300 at June 30, matching deposit in the bank the next day, other checks unfinished.
- 18 **Nia:** That preserves the ⁹ _____ and the review limit. It doesn't hide unfinished work behind the word balanced.
- 19 **Omar:** And I won't say approved. The evidence is progress, but the remaining checks still have to be completed.
- 20 **Nia:** Agreed. ¹⁰ _____ is outstanding. Keep the supported timing explanation in the working file for the rest of the review.

CHECK THE GAPS

1. timing difference / 2. reconciliation cutoff / 3. deposit in transit / 4. review status / 5. reconciling item / 6. cash ledger / 7. ledger adjustment / 8. bank activity / 9. direction of difference / 10. Reconciliation sign-off

[Why these answers fit, page 118](#)

F Check accuracy and scope

A July posting helps explain June

Return to the case

A fictional bank reconciliation runs through June 30. The bank balance is \$300 lower than the cash ledger. A \$300 deposit entered in the ledger on June 30 appears in the bank's July 1 activity. Other reconciliation checks are not complete. Bookkeeper Nia explains the timing evidence to colleague Omar without claiming that every difference has been cleared or that an adjusting entry is automatically needed.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which completion statement is accurate?

- A. Every difference is necessarily the same deposit
- B. The timing item is supported, but other checks remain open
- C. The whole reconciliation is signed off
- D. No further checks are possible

2. Which evidence supports this cutoff explanation?

- A. A second \$300 ledger deposit entered to match the bank
- B. An undated note saying the totals look equal
- C. The June 30 ledger deposit linked to its July 1 bank appearance
- D. The July 1 bank balance without the June cutoff record

[Answers and explanations, page 120](#)

Listen for the distinction

Read the cutoff explanation aloud: June 30 ledger, July 1 bank, bank \$300 lower at June 30. Then read why a second ledger deposit is not justified.

Explain a plausible cause without declaring the review finished

A matching amount and sensible timing can support an explanation while other checks remain open. Name the cutoff, the direction of the difference, and both posting dates. A careful summary can be useful without overstating the completeness of the reconciliation.

F Say it / transfer to a new case

Explain the cutoff difference precisely

Complete the reconciliation summary using the supplied direction, amount, dates, and review status.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

incomplete / 1 / lower / 30

- 01 **Bookkeeper:** At June 30, the bank is \$300 ¹ _____ than the ledger.
- 02 **Colleague:** The deposit is recorded in the ledger on June ² _____.
- 03 **Bookkeeper:** It appears at the bank on July ³ _____.
- 04 **Colleague:** Other reconciliation checks remain ⁴ _____.

CHECK THE GAPS

1. lower / 2. 30 / 3. 1 / 4. incomplete

[Why these answers fit, page 120](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "A July posting helps explain June". Omar: "So we first distinguish a timing item from an unrecorded transaction. Not every difference calls for another entry." Nia: [missing response] Omar: "What should stay with the reconciliation so another reviewer can verify the explanation?" Which response belongs in the gap?

- A.** Correct. These facts don't establish a ledger adjustment. We are explaining the existing deposit, not authorizing a duplicate posting.
- B.** That preserves the direction of difference and the review limit. It doesn't hide unfinished work behind the word balanced.
- C.** Right. Our reconciliation cutoff is June 30. The sequence fits the bank being lower by \$300, not higher.
- D.** Keep the June 30 ledger entry and July 1 bank activity together, with the amount and their connection visible.

[Answers and explanations, page 121](#)

A Read the situation

LESSON 04 / REQUESTING EVIDENCE FOR TIME EXCEPTIONS

Request evidence for a time-record exception while distinguishing the roster, employee recollection, and confirmed actual work time.

A missing clock-out is not a known finish time

Employee Eli's Tuesday timecard has no clock-out entry. The roster shows a 17:00 finish, while Eli recalls finishing at 17:30. Supervisor Hana can review a work log before the internal approval cutoff at 14:00 today. Payroll assistant Dev must request that review and preserve both sources without choosing a finish time. Actual finish time is unconfirmed. The internal cutoff does not authorize an invented entry or determine Eli's pay rights.

People: Dev, Payroll assistant; Hana, Supervisor.

Read the record

Choose one answer per question using the facts above.

1. What is missing from Tuesday's timecard?

- A.** A clock-out entry
- B.** Eli's entire employment record
- C.** A confirmed wage rate
- D.** The supplied roster finish

2. How do the two time sources differ?

- A.** Roster says 17:00; Eli recalls 17:30
- B.** Both confirm 17:00 actual finish
- C.** Roster says 14:00; Eli recalls noon
- D.** Both prove thirty minutes of unauthorized absence

3. What can Hana review before 14:00?

- A.** The work log
- B.** A final approved payroll already released
- C.** A fabricated clock-out
- D.** An unrelated supplier invoice

[Answers and explanations, page 122](#)

B Vocabulary in use

CORE TERMS

timecard

Record of employee work-time entries.
check the timecard

clock-in

Entry recording the start of a work period.
verify the clock-in

scheduled finish

End time shown in the planned schedule.
identify the scheduled finish

employee recollection

Employee's remembered account of events or timing.
record the employee recollection

time exception

Missing or inconsistent timekeeping information requiring review.
raise a time exception

internal cutoff

Organization's stated processing or approval deadline.
meet the internal cutoff

clock-out

Entry recording the end of a work period.
query a missing clock-out

roster

Planned schedule of assigned work.
distinguish the roster

actual finish

Time work actually ended, established through relevant evidence.
verify the actual finish

work log

Record of work activity relevant to the review.
review the work log

supervisor review

Check carried out by the relevant supervising person.
request supervisor review

approval status

Current state of the required permission or verification.
report approval status

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

timecard TIMECARD

check the timecard
Keep the meaning precise: Record of employee work-time entries.

actual finish ACTUAL FINISH

verify the actual finish
Keep the meaning precise: Time work actually ended, established through relevant evidence.

B Precision and professional shorthand

EXTEND YOUR RANGE

time correction

Authorized amendment to a time record based on the relevant evidence.

document a time correction

unverified entry

Record value that has not yet been established.

avoid an unverified entry

pay period

Defined interval covered by the relevant payroll.

identify the pay period

audit trail

Record showing the history and basis of changes.

preserve the audit trail

reported hours

Work time described by a person or source.

qualify reported hours

review outcome

Finding or unresolved status produced by a check.

record the review outcome

source attribution

Identification of where a statement or figure came from.

preserve source attribution

exception queue

List of time or payroll issues awaiting review.

maintain the exception queue

timesheet approval

Confirmation of a time record under the actual process.

distinguish timesheet approval

scheduled hours

Work time indicated by the roster.

separate scheduled hours

verified hours

Work time established through the relevant review.

distinguish verified hours

payroll handoff

Transfer of relevant payroll information to the next responsible person.

complete the payroll handoff

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

approval status APPROVAL STATUS

report approval status

Keep the meaning precise: Current state of the required permission or verification.

pay period PAY PERIOD

identify the pay period

Keep the meaning precise: Defined interval covered by the relevant payroll.

Phrases that move the work forward

Identify the exception

Tuesday's timecard is missing a clock-out.

Attribute the recollection

Eli recalls finishing at 17:30.

Request the evidence review

Could you review the work log?

Avoid defaulting to the roster

I will not treat the scheduled finish as verified actual time.

Reject a false inference

A missing entry does not prove no work occurred.

Preserve both sources

Please keep the roster and Eli's account visible.

Keep approval explicit

Has the time correction actually been approved?

Avoid an invented entry

I will not fill the gap just to clear the queue.

Name the planned time

The roster shows a 17:00 finish.

State the unresolved fact

The actual finish time is not confirmed.

Name the internal deadline

The approval cutoff is 14:00 today.

Avoid defaulting to memory

The recollection needs to remain attributed.

Keep the request neutral

I am asking for verification, not assigning blame.

Ask for the outcome

Report what the log supports and what remains unresolved.

Preserve the change history

The correction needs its supporting trail.

Close with the handoff

The work-log review is pending; actual finish remains unconfirmed.

Precision in real exchanges

Purpose: State the unresolved fact

Useful wording: The actual finish time is not confirmed.

Purpose: Request the evidence review

Useful wording: Could you review the work log?

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which exception note is accurate?

- A.** Missing Tuesday clock-out; roster 17:00; Eli recalls 17:30; actual finish unconfirmed
- B.** Eli definitely finished at 17:00
- C.** Eli definitely finished at 17:30
- D.** Eli did no work because the entry is missing

2. What should Hana be asked to do?

- A.** Treat the internal cutoff as a pay-rights decision
- B.** Review the work log and report the supported finding
- C.** Select the earlier time automatically
- D.** Enter the later time without review

3. A colleague needs the term for this meaning: Planned schedule of assigned work. Which term fits?

- A.** time exception
- B.** reported hours
- C.** roster
- D.** unverified entry

D Choose the response that fits / continued

4. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "There's a work log available. Can you review it before 14:00 today?" Hana: [missing response] Dev: "I'm being asked to clear the queue. Entering the roster time now and checking later would make an assumption look verified." Which response belongs in the gap?

- A.** Do not treat a scheduled finish as verified actual time merely to clear the queue. The deadline does not create evidence that the missing entry currently lacks.
- B.** Yes. I will review the work log and report what it supports. Please keep the missing clock-out and both reported times visible while that review is pending.
- C.** That is an accurate payroll handoff. Add that actual finish remains unconfirmed, so the next person does not mistake the two candidate times for a completed decision.
- D.** Wait for the review outcome. Starting a check is not approval of a particular time. If the evidence remains inconclusive, that unresolved status must be reported accurately.

[Answers and explanations, page 122](#)

One useful distinction

The roster gives 17:00, Eli recalls 17:30, and the actual finish remains unconfirmed. Do not convert the scheduled time into verified work time or treat a missing clock-out as proof of no work.

E Conversation

A missing clock-out is not a known finish time

A missing clock-out is not a known finish time

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

scheduled finish / audit trail / internal cutoff / work log / approval status /
review outcome / actual finish / payroll handoff / time exception / source attribution

- 01 **Dev:** Could you review Eli's missing Tuesday clock-out? The roster and recollection don't agree, and we need the evidence checked before today's internal cutoff.
- 02 **Hana:** Please give me the ¹ _____ for each time. I want to know what the roster says and what Eli reported before drawing any conclusion about the actual finish.
- 03 **Dev:** The roster says 17:00. Eli recalls 17:30, but the timecard has no end entry.
- 04 **Hana:** Then the ² _____ is still unconfirmed. We should not select seventeen hundred simply because it was scheduled, or seventeen thirty simply because it was recalled.
- 05 **Dev:** There's a work log available. Can you review it before 14:00 today?
- 06 **Hana:** Yes. I will review the ³ _____ and report what it supports. Please keep the missing clock-out and both reported times visible while that review is pending.
- 07 **Dev:** I'm being asked to clear the queue. Entering the roster time now and checking later would make an assumption look verified.
- 08 **Hana:** Do not treat a ⁴ _____ as verified actual time merely to clear the queue. The deadline does not create evidence that the missing entry currently lacks.
- 09 **Dev:** Please keep the request neutral. A missed clock-out doesn't mean Eli did no work.
- 10 **Hana:** Call it a ⁵ _____ requiring review. We are checking a record gap; we have not established dishonesty, absence, or a confirmed finish time.

Conversation continues on the next page.

A missing clock-out is not a known finish time

CONVERSATION / CONTINUED

- 11 **Dev:** Once you begin checking, can I say 17:30 is approved, or do I need the actual result?
- 12 **Hana:** Wait for the ⁶ _____. Starting a check is not approval of a particular time. If the evidence remains inconclusive, that unresolved status must be reported accurately.
- 13 **Dev:** And the 14:00 cutoff is today's internal review deadline, not a rule deciding Eli's entitlement to pay.
- 14 **Hana:** Correct. The ⁷ _____ defines this processing window. It does not establish the actual hours worked or replace the applicable payroll and employment requirements.
- 15 **Dev:** When there's an authorized correction, the next colleague will need to see why the entry changed.
- 16 **Hana:** Preserve the ⁸ _____. The supporting information and approval status should remain traceable through the actual workplace process, not be replaced by an unexplained number.
- 17 **Dev:** I'll hand over Tuesday clock-out missing, roster 17:00, Eli recalls 17:30, log review pending before 14:00.
- 18 **Hana:** That is an accurate ⁹ _____. Add that actual finish remains unconfirmed, so the next person does not mistake the two candidate times for a completed decision.
- 19 **Dev:** I'll keep the exception visible and the actual finish unconfirmed until the review supplies a supported result.
- 20 **Hana:** Thank you. Keep the ¹⁰ _____ explicit. I will review the available log and report the supported result or remaining uncertainty before the stated internal cutoff.

CHECK THE GAPS

1. source attribution / 2. actual finish / 3. work log / 4. scheduled finish / 5. time exception / 6. review outcome / 7. internal cutoff / 8. audit trail / 9. payroll handoff / 10. approval status

[Why these answers fit, page 123](#)

F Check accuracy and scope

A missing clock-out is not a known finish time

Return to the case

Employee Eli's Tuesday timecard has no clock-out entry. The roster shows a 17:00 finish, while Eli recalls finishing at 17:30. Supervisor Hana can review a work log before the internal approval cutoff at 14:00 today. Payroll assistant Dev must request that review and preserve both sources without choosing a finish time. Actual finish time is unconfirmed. The internal cutoff does not authorize an invented entry or determine Eli's pay rights.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which statement about 14:00 is correct?

- A. It establishes the actual Tuesday finish
- B. It proves the employee's pay entitlement
- C. It is the scheduled Tuesday clock-out
- D. It is the fictional internal approval cutoff

2. What should accompany an authorized correction?

- A. An erased history of the earlier gap
- B. A guessed finish time
- C. An unrelated supplier approval
- D. The evidence and review trail

[Answers and explanations, page 125](#)

Listen for the distinction

Read the attributed times aloud: roster 17:00, Eli recalls 17:30, actual finish unconfirmed. Keep today's 14:00 internal review deadline separate.

Keep the evidence request separate from a judgment about the employee

A missing entry is a record problem, not proof of dishonesty or proof that no work occurred. Attribute the roster and recollection clearly. Ask the appropriate reviewer to examine the available log and report the verified status without forcing the record to fit a deadline.

F Say it / transfer to a new case

Request the time review without selecting a result

Complete the time-exception summary using the distinct sources and the actual review deadline.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

17:30 / 17:00 / 14:00 / clock-out

- 01 **Assistant:** The missing entry is Tuesday's ¹ _____.
- 02 **Supervisor:** The roster gives ² _____.
- 03 **Assistant:** Eli recalls ³ _____.
- 04 **Supervisor:** The internal review cutoff is ⁴ _____ today.

CHECK THE GAPS

1. clock-out / 2. 17:00 / 3. 17:30 / 4. 14:00

[Why these answers fit, page 125](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "And the 14:00 cutoff is today's internal review deadline, not a rule deciding Eli's entitlement to pay." Hana: [missing response] Dev: "When there's an authorized correction, the next colleague will need to see why the entry changed." Which response belongs in the gap?

- A.** Preserve the audit trail. The supporting information and approval status should remain traceable through the actual workplace process, not be replaced by an unexplained number.
- B.** Then the actual finish is still unconfirmed. We should not select seventeen hundred simply because it was scheduled, or seventeen thirty simply because it was recalled.
- C.** Call it a time exception requiring review. We are checking a record gap; we have not established dishonesty, absence, or a confirmed finish time.
- D.** Correct. The internal cutoff defines this processing window. It does not establish the actual hours worked or replace the applicable payroll and employment requirements.

[Answers and explanations, page 126](#)

Review 2 / Meaning and context

Use language from the lessons you have completed. Choose one answer per question.

Case file

Revisit "Qualifying a bank reconciliation difference" and "Requesting evidence for time exceptions". Choose precise terminology, then reconstruct the missing responses using both neighboring turns. The final two questions also revisit earlier conversations.

1. A colleague needs the term for this meaning: Amount reported in the relevant bank record. Which term fits?

- A. bank charge
- B. bank balance
- C. timing difference
- D. direction of difference

2. A colleague needs the term for this meaning: Record of work activity relevant to the review. Which term fits?

- A. audit trail
- B. timecard
- C. time correction
- D. work log

3. Rebuild the exchange from "The money arrived; the invoice allocation did not". Luis: "Before I go back to them, the overall figures are a thousand in invoices and six hundred received. Is that right?" Ava: [missing response] Luis: "So the remaining four hundred doesn't itself prove that 411 is the unpaid invoice. The allocation could affect the individual balances." Which response belongs in the gap?

- A. We've identified Pine's cash receipt. The money isn't missing; the receipt lacks an invoice reference, so its application is unresolved.
- B. Correct. An invoice-level balance depends on the actual application. We can't derive that application from the account-level difference alone.
- C. Yes. The net difference across these stated items is \$400. That acknowledges the receipt without deciding which invoice it settles.
- D. We haven't established overdue status here. I won't add a deadline or collection claim that the information we have doesn't support.

Review 2 / Meaning and context / continued

4. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "I'll hand over Tuesday clock-out missing, roster 17:00, Eli recalls 17:30, log review pending before 14:00." Hana: [missing response] Dev: "I'll keep the exception visible and the actual finish unconfirmed until the review supplies a supported result." Which response belongs in the gap?

- A.** Yes. I will review the work log and report what it supports. Please keep the missing clock-out and both reported times visible while that review is pending.
- B.** Wait for the review outcome. Starting a check is not approval of a particular time. If the evidence remains inconclusive, that unresolved status must be reported accurately.
- C.** That is an accurate payroll handoff. Add that actual finish remains unconfirmed, so the next person does not mistake the two candidate times for a completed decision.
- D.** Do not treat a scheduled finish as verified actual time merely to clear the queue. The deadline does not create evidence that the missing entry currently lacks.

[Answers and explanations, page 150](#)

A Read the situation

LESSON 05 / EXPLAINING A PAYROLL PREVIEW

Explain the arithmetic of two payroll previews while separating a visible deduction from its unverified supporting authority.

Same gross pay, fifty dollars less net

Preview A shows Morgan's gross pay of \$1,200, deductions of \$200, and net pay of \$1,000. Preview B shows the same \$1,200 gross pay, deductions of \$250, and net pay of \$950. A new \$50 deduction line is present, but its supporting record is pending. Payroll assistant Leila must explain the numerical change to Morgan without calling it a salary cut, guessing the deduction's purpose, or declaring it authorized.

People: Morgan, Employee; Leila, Payroll assistant.

Read the record

Choose one answer per question using the facts above.

1. What stays the same in both previews?

- A. Every line of the calculation
- B. Gross pay of \$1,200
- C. Deductions of \$200
- D. Net pay of \$1,000

2. Why is B's net pay \$50 lower arithmetically?

- A. Deductions increase from \$200 to \$250
- B. Gross pay falls by \$50
- C. Net pay is unrelated to deductions
- D. A confirmed tax rule changes the salary

3. What remains pending?

- A. Support for the new \$50 deduction
- B. The amount of gross pay
- C. The arithmetic difference
- D. An already completed refund

[Answers and explanations, page 127](#)

B Vocabulary in use

CORE TERMS

payroll preview

Preliminary display of a payroll calculation before final processing.

compare payroll previews

deduction

Amount subtracted from pay in the stated calculation.

identify a deduction

deduction total

Combined amount of the listed deductions.

compare deduction totals

supporting record

Evidence explaining or authorizing the relevant entry.

request the supporting record

earnings line

Entry showing a component of pay before deductions.

distinguish an earnings line

payroll register

Record summarizing payroll details for the relevant run.

check the payroll register

gross pay

Pay amount before the relevant deductions.

state gross pay

net pay

Amount remaining after the stated deductions.

explain net pay

deduction line

Individual entry identifying an amount subtracted.

query a new deduction line

pay statement

Document showing the relevant earnings and deductions.

read the pay statement

pay component

Separately identifiable part of remuneration or its calculation.

identify the pay component

pay run

Particular cycle of payroll calculation and processing.

identify the pay run

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

payroll preview PAYROLL PREVIEW

compare payroll previews

Keep the meaning precise: Preliminary display of a payroll calculation before final processing.

deduction line DEDUCTION LINE

query a new deduction line

Keep the meaning precise: Individual entry identifying an amount subtracted.

B Precision and professional shorthand

EXTEND YOUR RANGE

preview comparison

Review of differences between preliminary calculations.

prepare a preview comparison

regular rate of pay

Overtime calculation rate including required pay components, not just base pay.

verify the regular rate

deduction authority

Valid basis or approval required for a deduction under applicable rules.

verify deduction authority

withholding

Amount retained from pay under the relevant applicable basis.

distinguish withholding from gross pay

statutory deduction

Deduction arising under relevant legal requirements.

distinguish a statutory deduction

final payroll

Completed payroll at the relevant processing stage.

distinguish a preview from final payroll

gross-to-net

Relationship between gross pay, deductions, and the resulting net amount.

explain gross-to-net movement

nondiscretionary bonus

Bonus that does not meet the applicable discretionary-bonus exclusion criteria.

review a nondiscretionary bonus

payroll query

Request for clarification about a pay record or calculation.

raise a payroll query

voluntary deduction

Deduction based on an applicable employee election or agreement.

verify a voluntary deduction

correction status

Whether a change has been requested, approved, or processed.

report correction status

variance explanation

Account of how and why compared figures differ.

give a variance explanation

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

pay run PAY RUN

identify the pay run

Keep the meaning precise: Particular cycle of payroll calculation and processing.

deduction authority DEDUCTION AUTHORITY

verify deduction authority

Keep the meaning precise: Valid basis or approval required for a deduction under applicable rules.

Phrases that move the work forward

Acknowledge the concern

You are asking why preview B shows less net pay.

Explain preview A

A shows \$200 in deductions and \$1,000 net.

State the movement

Deductions rise by \$50 and net pay falls by \$50.

Separate arithmetic and authority

The calculation explains the difference, not whether the line is authorized.

Avoid an invented purpose

I cannot identify this as tax or insurance from the information supplied.

Request the support

Please provide the record supporting the new deduction.

Avoid a refund promise

No correction or refund has been established yet.

Summarize precisely

Same gross pay; higher deductions; lower net pay; support pending.

Start with the unchanged figure

Gross pay remains \$1,200 in both previews.

Explain preview B

B shows \$250 in deductions and \$950 net.

Identify the new line

Preview B includes a new \$50 deduction.

Name the evidence gap

The supporting record is still pending.

Avoid a salary-cut claim

The previews do not show a reduction in gross pay.

Keep the status provisional

We are discussing a preview, not a confirmed final payment.

Keep personal details limited

We should use the appropriate private payroll channel.

Close with the unresolved question

The new line needs its basis verified before its status can be explained fully.

Precision in real exchanges

Purpose: Explain preview B

Useful wording: B shows \$250 in deductions and \$950 net.

Purpose: State the movement

Useful wording: Deductions rise by \$50 and net pay falls by \$50.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which calculation matches preview B?

- A.** \$950 plus \$50 equals \$1,200
- B.** \$1,200 minus \$250 equals \$950
- C.** \$1,200 minus \$200 equals \$950
- D.** \$1,150 minus \$250 equals \$1,000

2. Which explanation is accurate?

- A.** The preview proves a refund has been approved
- B.** Net falls because deductions rise, while gross remains unchanged
- C.** Gross salary was definitely reduced
- D.** The new deduction is definitely insurance

3. A colleague needs the term for this meaning: Amount remaining after the stated deductions. Which term fits?

- A.** statutory deduction
- B.** earnings line
- C.** net pay
- D.** regular rate of pay

D Choose the response that fits / continued

4. Rebuild the exchange from "Same gross pay, fifty dollars less net". Morgan: "So the extra fifty deducted explains the fifty less left over. It isn't a fifty-dollar change to the twelve hundred." Leila: [missing response] Morgan: "What is it for? I can't tell whether it's tax, insurance, or something I chose." Which response belongs in the gap?

- A.** Not by this payroll preview alone. It shows a calculation, not proof of the authority behind every line.
- B.** That's the gross-to-net movement. The subtraction agrees, but we still need to check the basis of the new line.
- C.** I'll request the supporting record and clarification of the line's purpose and authority. Those are the unresolved questions.
- D.** Understood. The payroll query will focus on the new line's basis, not simply repeat the subtraction you've already checked.

[Answers and explanations, page 127](#)

One useful distinction

Both previews show \$1,200 gross. A subtracts \$200 to reach \$1,000 net; B subtracts \$250 to reach \$950 net. The \$50 net decrease corresponds to the \$50 deduction increase, not a stated reduction in gross pay.

Conversation

Same gross pay, fifty dollars less net

Same gross pay, fifty dollars less net

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

gross pay / payroll preview / correction status / gross-to-net / deduction line /
deduction total / payroll query / supporting record / variance explanation / final payroll

- 01 **Morgan:** My preview has dropped from a thousand to nine hundred fifty. Has somebody reduced my salary?
- 02 **Leila:** The ¹ _____ shown hasn't changed: it's \$1,200 in both previews. Let's compare the deductions next.
- 03 **Morgan:** Could you take me through A and B in the same order? I want to see where the fifty appears.
- 04 **Leila:** A's ² _____ is \$200, leaving \$1,000 net. B subtracts \$250 from the same gross, leaving \$950.
- 05 **Morgan:** So the extra fifty deducted explains the fifty less left over. It isn't a fifty-dollar change to the twelve hundred.
- 06 **Leila:** That's the ³ _____ movement. The subtraction agrees, but we still need to check the basis of the new line.
- 07 **Morgan:** What is it for? I can't tell whether it's tax, insurance, or something I chose.
- 08 **Leila:** The new \$50 ⁴ _____ is visible, but its supporting record is pending. I can't identify its purpose from the information here.
- 09 **Morgan:** I assumed anything appearing on a preview had already been checked and approved. Is that not established?
- 10 **Leila:** Not by this ⁵ _____ alone. It shows a calculation, not proof of the authority behind every line.

Conversation continues on the next page.

Same gross pay, fifty dollars less net

CONVERSATION / CONTINUED

- 11 **Morgan:** Please ask about that specific fifty. I'm not disputing twelve hundred minus two hundred fifty; I need to know why the new charge is there.
- 12 **Leila:** Understood. The ⁶ _____ will focus on the new line's basis, not simply repeat the subtraction you've already checked.
- 13 **Morgan:** Could the reviewer see that distinction? Otherwise I may get the same numerical explanation without an answer to my concern.
- 14 **Leila:** I'll request the ⁷ _____ and clarification of the line's purpose and authority. Those are the unresolved questions.
- 15 **Morgan:** Should I treat nine hundred fifty as my final payment, or is that still not confirmed?
- 16 **Leila:** We aren't confirming ⁸ _____ here. With these preliminary records and missing support, I can't promise that amount, a correction, or a refund.
- 17 **Morgan:** Please handle my records through the appropriate payroll contact. I don't want this sent to people who aren't reviewing it.
- 18 **Leila:** Of course. I'll report the ⁹ _____ through the appropriate private process. Currently support is pending, with no completed change established.
- 19 **Morgan:** Then the summary is same gross, fifty more deducted, fifty less net, and the reason for that new deduction still needs checking.
- 20 **Leila:** Yes. That's the ¹⁰ _____ the records support. I'll carry the specific evidence question forward without treating the preview as final approval.

CHECK THE GAPS

1. gross pay / **2.** deduction total / **3.** gross-to-net / **4.** deduction line / **5.** payroll preview / **6.** payroll query / **7.** supporting record / **8.** final payroll / **9.** correction status / **10.** variance explanation

[Why these answers fit, page 128](#)

F Check accuracy and scope

Same gross pay, fifty dollars less net

Return to the case

Preview A shows Morgan's gross pay of \$1,200, deductions of \$200, and net pay of \$1,000. Preview B shows the same \$1,200 gross pay, deductions of \$250, and net pay of \$950. A new \$50 deduction line is present, but its supporting record is pending. Payroll assistant Leila must explain the numerical change to Morgan without calling it a salary cut, guessing the deduction's purpose, or declaring it authorized.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which reply addresses Morgan's unresolved question?

- A. I will verify the new \$50 line's purpose and authority from its supporting record
- B. I have checked that \$1,200 minus \$250 is \$950, so the line needs no review
- C. I will describe the \$50 as insurance because that is a common deduction
- D. I will confirm a \$50 refund before the line is reviewed

2. Which statement overclaims?

- A. The line is fifty dollars
- B. The supporting record is pending
- C. Both gross figures are twelve hundred
- D. The new line is authorized because it appears in the preview

[Answers and explanations, page 130](#)

Listen for the distinction

Read A and B in the same order: gross, deductions, net. Then read Morgan's question about the new \$50 line and Leila's evidence request.

Lead with the employee's actual question

A lower net figure can look like lower gross pay. Explain the unchanged gross amount and the increased deduction total plainly. Then address the missing support as a separate unresolved question; correct arithmetic does not prove a deduction is valid or approved.

F Say it / transfer to a new case

Explain the preview without endorsing the deduction

Complete the gross-to-net readback. Preserve the unchanged gross figure and the pending support.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

1200 / 950 / 250 / pending

- 01 **Assistant:** Gross pay remains ¹ _____ dollars.
- 02 **Employee:** Preview B shows ² _____ dollars in deductions.
- 03 **Assistant:** That leaves ³ _____ dollars net in B.
- 04 **Employee:** The supporting record is still ⁴ _____.

CHECK THE GAPS

1. 1200 / 2. 250 / 3. 950 / 4. pending

[Why these answers fit, page 130](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "Same gross pay, fifty dollars less net". Morgan: "Could the reviewer see that distinction? Otherwise I may get the same numerical explanation without an answer to my concern." Leila: [missing response] Morgan: "Should I treat nine hundred fifty as my final payment, or is that still not confirmed?" Which response belongs in the gap?

- A.** I'll request the supporting record and clarification of the line's purpose and authority. Those are the unresolved questions.
- B.** That's the gross-to-net movement. The subtraction agrees, but we still need to check the basis of the new line.
- C.** A's deduction total is \$200, leaving \$1,000 net. B subtracts \$250 from the same gross, leaving \$950.
- D.** Not by this payroll preview alone. It shows a calculation, not proof of the authority behind every line.

[Answers and explanations, page 131](#)

A Read the situation

LESSON 06 / MAKING APPROVAL STATUS UNAMBIGUOUS

Distinguish invoice approval, proposed batch membership, payment release, and an excluded exception in a concise status handoff.

Seven approved items, no released batch

A fictional payment set contains eight invoices. Seven have recorded approval. Invoice V22 awaits a receiving document and is excluded from the proposed seven-item batch. The batch itself has not been released, and the approver returns at 15:00. Payment preparer Ben briefs colleague Imani, who must not tell suppliers that all eight invoices are approved or that any payment has already been sent. Return time is not a guaranteed release time.

People: Imani, Finance colleague; Ben, Payment preparer.

Read the record

Choose one answer per question using the facts above.

1. How many invoices have recorded approval?

- A. One
- B. None
- C. Seven
- D. Eight

2. Why is V22 excluded from the proposal?

- A. It has already been paid twice
- B. The supplier has canceled it
- C. Its amount is confirmed as zero
- D. Its receiving document is missing

3. What does 15:00 establish?

- A. A guaranteed release time
- B. Confirmation all suppliers are paid
- C. Automatic inclusion of V22
- D. The approver's return time

[Answers and explanations, page 132](#)

B Vocabulary in use

CORE TERMS

payment batch

Group of payment items prepared for joint processing.

prepare a payment batch

invoice approval

Recorded permission for the specified invoice under the relevant process.

verify invoice approval

batch release

Authorized step sending the prepared batch into the relevant payment process.

distinguish batch release

payment confirmation

Evidence that the specified payment action occurred.

request payment confirmation

receiving evidence

Record supporting receipt of the relevant goods.

obtain receiving evidence

approver

Person authorized to give the relevant permission.

contact the approver

batch proposal

Suggested set of items for the next payment process.

distinguish the batch proposal

recorded approval

Permission evidenced in the available record.

confirm recorded approval

payment execution

Carrying out the payment instruction at the relevant stage.

verify payment execution

excluded item

Entry deliberately left out of the proposed set.

identify the excluded item

approval dependency

Missing condition required before the next approval stage.

state the approval dependency

return time

Time when a person is expected to be available again.

state the return time

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

payment batch **PAYMENT BATCH**

prepare a payment batch

Keep the meaning precise: Group of payment items prepared for joint processing.

payment execution **PAYMENT EXECUTION**

verify payment execution

Keep the meaning precise: Carrying out the payment instruction at the relevant stage.

B Precision and professional shorthand

EXTEND YOUR RANGE

authorization limit

Boundary of what a recorded approval permits.
preserve the authorization limit

control stage

Distinct step in checking or authorizing a transaction.
identify the control stage

payment status

Current stage of the payment process.
clarify payment status

pending evidence

Supporting material not yet available.
identify pending evidence

remittance notice

Message describing a payment or its intended invoice application.
verify a remittance notice

batch count

Number of entries in a specified payment group.
reconcile the batch count

batch membership

Items included in the specified group.
confirm batch membership

release status

Whether the relevant batch has actually been released.
report release status

exception item

Entry requiring separate attention before the process can proceed.
track the exception item

supplier update

Communication to a vendor about the relevant account position.
qualify a supplier update

approval trail

Record of who approved what and at which stage.
retain the approval trail

status readback

Restatement of the stages and unresolved conditions.
give a status readback

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

return time **RETURN TIME**

state the return time

Keep the meaning precise: Time when a person is expected to be available again.

payment status **PAYMENT STATUS**

clarify payment status

Keep the meaning precise: Current stage of the payment process.

Phrases that move the work forward

Identify the original set

We began with eight invoices.

Name the exception

V22 is awaiting its receiving document.

Confirm the proposed count

The proposal contains seven items.

State release status

The batch has not been released.

Name the availability

The approver returns at 15:00.

Preserve the missing evidence

V22 still needs receiving support.

Request a stage-specific answer

Are you asking about approval, inclusion, or release?

Read back the whole position

Seven approved, V22 excluded, seven proposed, none confirmed released.

State the approved count

Seven have recorded approval.

State the exclusion

V22 is excluded from the proposed batch.

Keep item and batch stages separate

Invoice approval is not the same as batch release.

Avoid a payment claim

We have no confirmation that payment has been sent.

Limit the timing inference

That return time does not guarantee release.

Correct an overbroad update

It would be inaccurate to say all eight are approved.

Keep suppliers informed accurately

I can report the current stage without promising payment.

Close with the next review

We will seek the relevant review when the approver is available.

Precision in real exchanges

Purpose: State the exclusion

Useful wording: V22 is excluded from the proposed batch.

Purpose: Confirm the proposed count

Useful wording: The proposal contains seven items.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which status line is accurate?

- A.** V22 included without receiving evidence
- B.** Seven invoices approved; V22 excluded; proposed batch unreleased
- C.** All eight approved and paid
- D.** Seven released because they were approved

2. What would overstate the meaning of 15:00?

- A.** Review depends on the relevant process
- B.** Release is not yet confirmed
- C.** Payments are guaranteed to be sent at 15:00
- D.** The approver returns at 15:00

3. A colleague needs the term for this meaning: Permission evidenced in the available record. Which term fits?

- A.** recorded approval
- B.** control stage
- C.** receiving evidence
- D.** remittance notice

D Choose the response that fits / continued

4. Rebuild the exchange from "Seven approved items, no released batch". Imani: "Have those seven been released, or are we only talking about invoice approval?" Ben: [missing response] Imani: "What receiving document is missing for V22? I need a reason, not just held." Which response belongs in the gap?

- A.** Yes. The approval trail should show the actual permissions while the release status remains separate. Nobody should infer payment confirmation merely from the existence of item approvals.
- B.** Good. A supplier update can be specific without overpromising. The next review and any later release must be confirmed through the actual process before we report them as complete.
- C.** It is the return time, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.
- D.** The release status is not released. Approval of the seven invoices does not mean the batch itself has passed the release stage or that payment has been sent.

[Answers and explanations, page 132](#)

One useful distinction

There are eight invoices in the original set, seven with recorded approval, and seven in the proposed batch. V22 is excluded pending its receiving document. Do not describe V22 as approved simply because the other seven are approved.

E Conversation

Seven approved items, no released batch

Seven approved items, no released batch

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

release status / supplier update / receiving evidence / excluded item / approval trail /
exception item / return time / batch membership / control stage / recorded approval

- 01 **Imani:** A supplier asked whether the run is approved. There were eight invoices originally; are all eight ready to go?
- 02 **Ben:** No. Seven have ¹ _____. Invoice V22 is still awaiting a receiving document, and it is excluded from the proposed batch.
- 03 **Imani:** Then the proposed batch has seven, not eight. V22 stays outside it.
- 04 **Ben:** Correct. The ² _____ has changed. Keep V22 visible as an exception, but do not count it among the seven proposed payment items.
- 05 **Imani:** Have those seven been released, or are we only talking about invoice approval?
- 06 **Ben:** The ³ _____ is not released. Approval of the seven invoices does not mean the batch itself has passed the release stage or that payment has been sent.
- 07 **Imani:** What receiving document is missing for V22? I need a reason, not just held.
- 08 **Ben:** It is awaiting ⁴ _____, specifically the receiving document. That requirement remains open; the invoice has not become approved because the other seven are.
- 09 **Imani:** The approver is back at three. Is that a release time I can give the supplier?
- 10 **Ben:** It is the ⁵ _____, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.

Conversation continues on the next page.

Seven approved items, no released batch

CONVERSATION / CONTINUED

- 11 **Imani:** I'll keep 15:00 as the approver's return, with no promised release time.
- 12 **Ben:** Exactly. Preserve the ⁶ _____. A useful update names where the process stands instead of using approved as a shorthand for every later step.
- 13 **Imani:** Could you read back the status for the team, so we don't use approved to mean several different things?
- 14 **Ben:** Seven invoices have approval; V22 is an ⁷ _____ pending its receiving document. The seven-item proposal is not released. The approver returns at fifteen hundred, with no release time guaranteed.
- 15 **Imani:** Does excluded mean canceled? I don't want someone telling V22's supplier the invoice has been rejected permanently.
- 16 **Ben:** No. It remains an ⁸ _____ needing its supporting document. Its absence from this proposal is not a cancellation decision or a statement that the supplier has no valid invoice.
- 17 **Imani:** I'll retain seven approved, seven proposed, V22 excluded, and the batch unreleased.
- 18 **Ben:** Yes. The ⁹ _____ should show the actual permissions while the release status remains separate. Nobody should infer payment confirmation merely from the existence of item approvals.
- 19 **Imani:** The supplier update will name the stage we actually know, without saying the money has gone.
- 20 **Ben:** Good. A ¹⁰ _____ can be specific without overpromising. The next review and any later release must be confirmed through the actual process before we report them as complete.

CHECK THE GAPS

1. recorded approval / 2. batch membership / 3. release status / 4. receiving evidence / 5. return time / 6. control stage / 7. excluded item / 8. exception item / 9. approval trail / 10. supplier update

[Why these answers fit, page 133](#)

F Check accuracy and scope

Seven approved items, no released batch

Return to the case

A fictional payment set contains eight invoices. Seven have recorded approval. Invoice V22 awaits a receiving document and is excluded from the proposed seven-item batch. The batch itself has not been released, and the approver returns at 15:00. Payment preparer Ben briefs colleague Imani, who must not tell suppliers that all eight invoices are approved or that any payment has already been sent. Return time is not a guaranteed release time.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which count belongs to the proposed batch?

- A. Seven
- B. Eight
- C. Fifteen
- D. Twenty-two

2. What information is still needed for V22?

- A. The receiving document
- B. An invented payment receipt
- C. Proof the other seven were canceled
- D. A new supplier name

[Answers and explanations, page 134](#)

Listen for the distinction

Read the full status aloud: eight original invoices, seven approved, V22 excluded, seven proposed, batch unreleased, approver back at 15:00.

Use separate verbs for separate control stages

Approved, included, released, and paid are not interchangeable. A brief update should identify the approved items, the proposed batch, and any excluded exception. Naming the approver's return helps plan follow-up, but it does not promise the outcome of that review.

F Say it / transfer to a new case

Read back approval, exclusion, and release

Complete the payment-status handoff without turning approval into payment confirmation.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

seven / released / 15:00 / V22

- 01 **Preparer:** The number of approved invoices is ¹ _____.
- 02 **Colleague:** The excluded invoice is ² _____.
- 03 **Preparer:** The batch has not been ³ _____.
- 04 **Colleague:** The approver returns at ⁴ _____.

CHECK THE GAPS

1. seven / 2. V22 / 3. released / 4. 15:00

[Why these answers fit, page 135](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "Seven approved items, no released batch". Imani: "Could you read back the status for the team, so we don't use approved to mean several different things?" Ben: [missing response] Imani: "Does excluded mean canceled? I don't want someone telling V22's supplier the invoice has been rejected permanently." Which response belongs in the gap?

- A.** Good. A supplier update can be specific without overpromising. The next review and any later release must be confirmed through the actual process before we report them as complete.
- B.** It is the return time, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.
- C.** No. It remains an exception item needing its supporting document. Its absence from this proposal is not a cancellation decision or a statement that the supplier has no valid invoice.
- D.** Seven invoices have approval; V22 is an excluded item pending its receiving document. The seven-item proposal is not released. The approver returns at fifteen hundred, with no release time guaranteed.

[Answers and explanations, page 136](#)

Review 3 / Meaning and context

Use language from the lessons you have completed. Choose one answer per question.

Case file

Revisit "Explaining a payroll preview" and "Making approval status unambiguous". Choose precise terminology, then reconstruct the missing responses using both neighboring turns. The final two questions also revisit earlier conversations.

1. A colleague needs the term for this meaning: Amount subtracted from pay in the stated calculation. Which term fits?

- A. pay statement
- B. gross-to-net
- C. deduction
- D. voluntary deduction

2. A colleague needs the term for this meaning: Entry deliberately left out of the proposed set. Which term fits?

- A. authorization limit
- B. pending evidence
- C. excluded item
- D. payment batch

3. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "Please keep the request neutral. A missed clock-out doesn't mean Eli did no work." Hana: [missing response] Dev: "Once you begin checking, can I say 17:30 is approved, or do I need the actual result?" Which response belongs in the gap?

- A. Call it a time exception requiring review. We are checking a record gap; we have not established dishonesty, absence, or a confirmed finish time.
- B. Then the actual finish is still unconfirmed. We should not select seventeen hundred simply because it was scheduled, or seventeen thirty simply because it was recalled.
- C. Preserve the audit trail. The supporting information and approval status should remain traceable through the actual workplace process, not be replaced by an unexplained number.
- D. Correct. The internal cutoff defines this processing window. It does not establish the actual hours worked or replace the applicable payroll and employment requirements.

Review 3 / Meaning and context / continued

4. Rebuild the exchange from "Seven approved items, no released batch". Imani: "I'll retain seven approved, seven proposed, V22 excluded, and the batch unreleased." Ben: [missing response] Imani: "The supplier update will name the stage we actually know, without saying the money has gone." Which response belongs in the gap?

- A.** The release status is not released. Approval of the seven invoices does not mean the batch itself has passed the release stage or that payment has been sent.
- B.** Good. A supplier update can be specific without overpromising. The next review and any later release must be confirmed through the actual process before we report them as complete.
- C.** It is the return time, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.
- D.** Yes. The approval trail should show the actual permissions while the release status remains separate. Nobody should infer payment confirmation merely from the existence of item approvals.

[Answers and explanations, page 152](#)

A Read the situation

LESSON 07 / HANDING OVER A PERIOD-CLOSE REVIEW

Hand over an unresolved cutoff question with its amount, dates, review owner, and unapproved posting status intact.

Nine checks done, one period question open

The fictional June close has nine of ten checklist items complete. A \$240 maintenance invoice is dated July 2 but describes June service. The accountant must review its posting period; no adjusting entry has been approved. Alex takes over the open-item follow-up from Hana at noon. The handoff must distinguish document date from service period and follow-up responsibility from authority to choose or post an accounting entry.

People: Hana, Outgoing bookkeeper; Alex, Incoming bookkeeper.

Read the record

Choose one answer per question using the facts above.

1. How many checklist items are complete?

- A. None
- B. Nine of ten
- C. All ten
- D. One of ten

2. What dates differ on the maintenance item?

- A. No date or service period is supplied
- B. Invoice dated July 2; service described as June
- C. Invoice dated June 2; service described as July
- D. Both document and service are confirmed in August

3. What does Alex take over at noon?

- A. Follow-up on the open item
- B. Automatic authority to post an adjustment
- C. A fully approved close
- D. Responsibility to erase the exception

[Answers and explanations, page 137](#)

B Vocabulary in use

CORE TERMS

period close

Process of completing accounting work for a defined reporting interval.

hand over the period close

open item

Matter still unresolved or incomplete.

retain the open item

service period

Interval during which the invoiced service was provided.

distinguish the service period

cutoff question

Issue about which period should contain a transaction or amount.

raise a cutoff question

accountant review

Evaluation by the relevant accounting professional.

obtain accountant review

accrual

Recognition of an amount in the relevant period before the associated cash settlement.

discuss an accrual question

close checklist

List of required tasks for finishing the reporting period.

update the close checklist

invoice date

Date printed or assigned to the supplier document.

identify the invoice date

posting period

Accounting period to which an entry is assigned.

request posting-period review

maintenance expense

Cost associated with relevant maintenance work.

identify the maintenance expense

adjusting entry

Accounting entry addressing the relevant period-end recognition or measurement.

distinguish an adjusting entry

accrued expense

Expense recognized with a related obligation before payment.

identify an accrued-expense review

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

period close PERIOD CLOSE

hand over the period close

Keep the meaning precise: Process of completing accounting work for a defined reporting interval.

posting period POSTING PERIOD

request posting-period review

Keep the meaning precise: Accounting period to which an entry is assigned.

B Precision and professional shorthand

EXTEND YOUR RANGE

prepayment

Payment made before the related benefit or service is fully received.

distinguish a prepayment

posting approval

Permission for the specified accounting entry.

verify posting approval

journal entry

Record of a transaction using the relevant accounting accounts.

review the journal entry

follow-up owner

Person responsible for pursuing the next response or action.

name the follow-up owner

close status

Current completion stage of the period-end process.

report close status

recognition schedule

Record allocating an amount to accounting periods under the specified treatment.

review the recognition schedule

supporting invoice

Supplier bill retained as evidence for the review.

attach the supporting invoice

unposted item

Record or proposed transaction not yet entered in the ledger.

identify an unposted item

general ledger

Main accounting record containing account balances and entries.

distinguish the general ledger

handover time

Time responsibility passes to the next person.

confirm the handover time

carrying amount

Amount at which an asset or liability is recorded after relevant recognized adjustments.

reconcile the carrying amount

cutoff evidence

Dates and service information relevant to the period question.

retain cutoff evidence

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

accrued expense ACCRUED EXPENSE

identify an accrued-expense review

Keep the meaning precise: Expense recognized with a related obligation before payment.

journal entry JOURNAL ENTRY

review the journal entry

Keep the meaning precise: Record of a transaction using the relevant accounting accounts.

Phrases that move the work forward

State the close position

Nine of ten checklist items are complete.

Give the amount

The invoice is for \$240.

Give the service period

The description refers to June service.

Name the reviewer

The accountant needs to review the posting period.

Avoid an automatic period choice

I will not assign July merely from the invoice date.

Separate roles

Owning the follow-up does not mean approving the entry.

Avoid false completion

The close is not ten out of ten yet.

Request a clear result

Please record the reviewed period and actual approval status.

Name the open item

The maintenance invoice still needs period review.

Give the document date

It is dated July 2.

Identify the distinction

The invoice date and service period are not the same fact.

Preserve approval status

No adjusting entry has been approved.

Transfer the follow-up

Alex takes over the open-item follow-up at noon.

Keep the evidence together

Retain the invoice and its June-service description.

State the dependency

This item remains open pending the accountant's review.

Close with the handoff

Nine complete, one open, Alex following up, no entry approved.

Precision in real exchanges

Purpose: Give the document date

Useful wording: It is dated July 2.

Purpose: Give the service period

Useful wording: The description refers to June service.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which handoff preserves the facts?

- A.** July date automatically proves July posting
- B.** June close fully complete
- C.** Alex has approved an adjusting entry
- D.** \$240 invoice dated July 2 for June service; accountant review pending

2. What does nine of ten complete mean?

- A.** The final item can be ignored
- B.** Nine invoices have been paid
- C.** One checklist item remains open
- D.** All accounting decisions are final

3. A colleague needs the term for this meaning: Date printed or assigned to the supplier document. Which term fits?

- A.** invoice date
- B.** accountant review
- C.** close status
- D.** posting approval

D Choose the response that fits / continued

4. Rebuild the exchange from "Nine checks done, one period question open". Hana: "The accountant needs to decide the posting period. I haven't treated the July date as an automatic answer." Alex: [missing response] Hana: "There isn't an approved adjusting entry either. Knowing the amount doesn't mean the entry is ready." Which response belongs in the gap?

- A.** I will retain the cutoff evidence together: two hundred forty dollars, July second invoice date, June service. None of those details should disappear in the summary.
- B.** That is accurate. The handover time changes who pursues the response, not the unresolved accounting status. I will take the follow-up with all those facts intact.
- C.** I will retain that cutoff question as unresolved. The amount, document date, and service description give the reviewer the facts without our substituting an assumed answer.
- D.** Understood. I become the follow-up owner, not the accounting approver. I will pursue the response and preserve the decision with its actual reviewer and approval status.

[Answers and explanations, page 137](#)

One useful distinction

The invoice amount is \$240, its date is July 2, and its description refers to June service. Those are distinct facts. The accountant must review the posting period; the assistant should not choose July solely from the invoice date.

E Conversation

Nine checks done, one period question open

Nine checks done, one period question open

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

cutoff evidence / open item / posting approval / follow-up owner / handover time /
cutoff question / adjusting entry / accountant review / close status / invoice date

- 01 **Hana:** Alex, you're taking over at noon. Nine June-close checks are complete; the maintenance invoice is the one still awaiting review.
- 02 **Alex:** Please give me the ¹ _____ first, then the invoice details and the decision we are waiting for. I do not want the one open item hidden behind the completed count.
- 03 **Hana:** It's \$240, dated July 2, but the description says June service.
- 04 **Alex:** Then we need to distinguish the ² _____ from the service period. The printed July date should not make us overlook the fact that the description relates to June.
- 05 **Hana:** The accountant needs to decide the posting period. I haven't treated the July date as an automatic answer.
- 06 **Alex:** I will retain that ³ _____ as unresolved. The amount, document date, and service description give the reviewer the facts without our substituting an assumed answer.
- 07 **Hana:** There isn't an approved adjusting entry either. Knowing the amount doesn't mean the entry is ready.
- 08 **Alex:** I will make the ⁴ _____ status explicit. Knowing the amount does not establish that the period treatment or any proposed entry has been approved.
- 09 **Hana:** At noon you're taking over the follow-up, not the accountant's authority to approve the treatment.
- 10 **Alex:** Understood. I become the ⁵ _____, not the accounting approver. I will pursue the response and preserve the decision with its actual reviewer and approval status.

Conversation continues on the next page.

Nine checks done, one period question open

CONVERSATION / CONTINUED

- 11 **Hana:** Please retain June service beside July 2. A note saying only July invoice would lose the issue.
- 12 **Alex:** I will retain the ⁶ _____ together: two hundred forty dollars, July second invoice date, June service. None of those details should disappear in the summary.
- 13 **Hana:** Leave one item open after the handoff. Changing its owner doesn't complete it.
- 14 **Alex:** Correct. The ⁷ _____ stays visible. A change of owner is not a completed review, and nine out of ten must not become ten out of ten just because the handoff is done.
- 15 **Hana:** When the accountant responds, distinguish a period decision, an entry approval, and a request for more evidence.
- 16 **Alex:** I will preserve those distinctions in the ⁸ _____ result. A request for more evidence is not approval, and a period discussion should not be silently expanded into permission to post.
- 17 **Hana:** For now, no adjustment is authorized by this handoff. We just need the actual question and support reviewed.
- 18 **Alex:** Agreed. An ⁹ _____ has not been approved, so the handoff should not describe one as ready or already recorded. I will keep that limit attached to the item.
- 19 **Hana:** Readback: nine complete, one open; \$240 July 2 invoice for June service; accountant review pending; you follow up from noon.
- 20 **Alex:** That is accurate. The ¹⁰ _____ changes who pursues the response, not the unresolved accounting status. I will take the follow-up with all those facts intact.

CHECK THE GAPS

1. close status / 2. invoice date / 3. cutoff question / 4. posting approval / 5. follow-up owner / 6. cutoff evidence / 7. open item / 8. accountant review / 9. adjusting entry / 10. handover time

[Why these answers fit, page 138](#)

F Check accuracy and scope

Nine checks done, one period question open

Return to the case

The fictional June close has nine of ten checklist items complete. A \$240 maintenance invoice is dated July 2 but describes June service. The accountant must review its posting period; no adjusting entry has been approved. Alex takes over the open-item follow-up from Hana at noon. The handoff must distinguish document date from service period and follow-up responsibility from authority to choose or post an accounting entry.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which responsibility changes at noon?

- A. Alex takes over follow-up
- B. Alex automatically becomes the posting approver
- C. The supplier changes the invoice date
- D. The entry is automatically posted

2. Which statement is unsupported?

- A. The document is dated July 2
- B. The adjusting entry has already been approved
- C. The invoice is \$240
- D. The description refers to June

[Answers and explanations, page 139](#)

Listen for the distinction

Read \$240, July 2 invoice date, June service, accountant review pending, and Alex taking follow-up at noon. Then read the unapproved-entry status.

Transfer responsibility without pretending the decision transferred too

A good handoff gives the next person the unresolved question and the evidence needed to pursue it. It does not turn a follow-up owner into an accounting approver. Keep the incomplete checklist item visible even when the other nine tasks are finished.

F Say it / transfer to a new case

Hand over the period question without closing it

Complete the close handoff with the amount, service period, review owner, and open status preserved.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

open / accountant / 240 / June

- 01 **Bookkeeper:** The maintenance invoice is for ¹ _____ dollars.
- 02 **Colleague:** Its description refers to ² _____ service.
- 03 **Bookkeeper:** The ³ _____ must review the posting period.
- 04 **Colleague:** One checklist item remains ⁴ _____.

CHECK THE GAPS

1. 240 / 2. June / 3. accountant / 4. open

[Why these answers fit, page 140](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "Nine checks done, one period question open". Hana: "Leave one item open after the handoff. Changing its owner doesn't complete it." Alex: [missing response] Hana: "When the accountant responds, distinguish a period decision, an entry approval, and a request for more evidence." Which response belongs in the gap?

- A.** I will preserve those distinctions in the accountant review result. A request for more evidence is not approval, and a period discussion should not be silently expanded into permission to post.
- B.** Then we need to distinguish the invoice date from the service period. The printed July date should not make us overlook the fact that the description relates to June.
- C.** Correct. The open item stays visible. A change of owner is not a completed review, and nine out of ten must not become ten out of ten just because the handoff is done.
- D.** Please give me the close status first, then the invoice details and the decision we are waiting for. I do not want the one open item hidden behind the completed count.

[Answers and explanations, page 141](#)

A Read the situation

LESSON 08 / CORRECTING RECORDS WHILE PRESERVING THE TRAIL

Correct an overstatement by distinguishing a confirmed tracker duplication from unposted ledger changes and unproven cash movements.

A duplicate entry, not a recovered payment

In fictional tracker version 3, invoice J14 for \$180 appears twice because the same file was imported twice. The controller has confirmed one duplicate entry. No ledger correction has been posted. A previous message wrongly said the duplicate payment had been recovered, but no duplicate payment is established. Bookkeeper Rosa must correct the message with controller Ellis and preserve a traceable record of the verified issue and any later authorized change.

People: Rosa, Bookkeeper; Ellis, Controller.

Read the record

Choose one answer per question using the facts above.

1. What has the controller confirmed?

- A. A completed ledger correction
- B. One duplicate tracker entry for J14
- C. Two actual supplier payments
- D. A recovered \$180 payment

2. What is the current ledger-correction status?

- A. A refund automatically changed the ledger
- B. The ledger was deleted
- C. No correction has been posted
- D. A correction is fully posted

3. Which earlier claim is wrong?

- A. Tracker version 3 contains a duplicate
- B. The same file was imported twice
- C. The duplicate payment had been recovered
- D. J14 is for \$180

[Answers and explanations, page 142](#)

B Vocabulary in use

CORE TERMS

tracker

Working record used to monitor items or statuses.

identify the tracker

duplicate entry

Repeated record of the same underlying item.

confirm a duplicate entry

source file

Original file from which data were loaded.

preserve the source file

controller

Person overseeing the relevant accounting controls and reporting.

obtain controller confirmation

ledger correction

Authorized change to the accounting record.

distinguish a ledger correction

duplicate payment

Actual payment made more than once for the same obligation.

distinguish a duplicate payment

tracker version

Number or label distinguishing a revision of the working record.

specify tracker version

duplicate import

Repeated loading of the same source file or data.

identify a duplicate import

import log

Record of data-loading events and their status.

consult the import log

verified finding

Conclusion supported by the stated review.

report the verified finding

posted correction

Change actually entered in the ledger through the relevant process.

verify a posted correction

payment recovery

Return or recovery of money previously paid.

verify payment recovery

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

tracker TRACKER

identify the tracker

Keep the meaning precise: Working record used to monitor items or statuses.

import log IMPORT LOG

consult the import log

Keep the meaning precise: Record of data-loading events and their status.

B Precision and professional shorthand

EXTEND YOUR RANGE

cash movement

Actual transfer of money into or out of an account.

confirm cash movement

retraction

Explicit withdrawal of a previous unsupported claim.

make a precise retraction

record retention

Keeping information under the applicable requirements and process.

follow record-retention procedures

transaction reference

Identifier connecting records to the relevant business item.

retain the transaction reference

overstatement

Claim or figure that exceeds what the evidence supports.

correct an overstatement

correction owner

Person responsible for carrying out the approved amendment.

identify the correction owner

status correction

Amendment of an inaccurate progress or outcome statement.

issue a status correction

correction trail

Record linking the original issue, evidence, and authorized change.

preserve the correction trail

change authorization

Permission for a specified amendment.

obtain change authorization

working total

Sum calculated from a working record rather than a verified final ledger.

qualify a working total

cross-reference

Link between related records or messages.

include a cross-reference

resolution evidence

Information demonstrating that the specific issue has been resolved.

request resolution evidence

Say it in context

Stress the highlighted expression. Keep the surrounding words connected; pause at the end of the phrase.

payment recovery **PAYMENT RECOVERY**

verify payment recovery

Keep the meaning precise: Return or recovery of money previously paid.

record retention **RECORD RETENTION**

follow record-retention procedures

Keep the meaning precise: Keeping information under the applicable requirements and process.

C Phrases that move the work forward

Identify the record

This concerns tracker version 3 and invoice J14.

Describe the duplication

The same file was imported twice.

Keep tracker and ledger separate

A tracker duplicate is not automatically a posted ledger duplicate.

Separate record and payment

A repeated entry does not prove a repeated payment.

Retract the claim

That recovery statement was unsupported and is withdrawn.

Avoid invented cash movement

We have not confirmed any recovered funds.

Request authorization

Any amendment needs the appropriate approval.

Report only the actual stage

The duplicate entry is confirmed; the ledger correction is not posted.

State the invoice amount

J14 is for \$180.

Name the verified finding

The controller confirmed one duplicate entry.

State posting status

No ledger correction has been posted.

Own the earlier error

My previous message said the duplicate payment had been recovered.

State the evidence limit

No duplicate payment has been established.

Preserve the trail

Keep the original record and correction history linked.

Make the correction visible

I will send an explicit correction to the earlier recipients.

Close with a precise status

One tracker duplicate, no established duplicate payment, no posted ledger correction.

Precision in real exchanges

Purpose: Name the verified finding

Useful wording: The controller confirmed one duplicate entry.

Purpose: Keep tracker and ledger separate

Useful wording: A tracker duplicate is not automatically a posted ledger duplicate.

D Choose the response that fits

Choose one response for each situation. Preserve the facts, the decision boundary, and the purpose of the exchange.

1. Which correction is accurate?

- A.** We recovered a second \$180 payment
- B.** The ledger is already corrected
- C.** Two tracker rows prove two bank transfers
- D.** One J14 tracker duplicate is confirmed; no duplicate payment or recovery is established

2. What does twice \$180 establish here?

- A.** The duplicate tracker rows sum to \$360
- B.** The supplier received \$360
- C.** The bank refunded \$180
- D.** A final ledger balance is \$360

3. A colleague needs the term for this meaning: Repeated loading of the same source file or data. Which term fits?

- A.** overstatement
- B.** duplicate import
- C.** ledger correction
- D.** retraction

D Choose the response that fits / continued

4. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "The two rows sum to \$360 in the tracker. That doesn't show \$360 leaving the bank." Ellis: [missing response] Rosa: "No ledger change has been posted either. I shouldn't say the accounts are fixed because you've identified the import problem." Which response belongs in the gap?

- A.** Correct. It's a working total from the duplicated rows, not a verified bank or ledger balance. The extra \$180 displayed isn't an established cash loss.
- B.** Preserve the correction trail through the actual records process. Link the explicit correction to the earlier message so readers can see what replaces the false claim.
- C.** A duplicate entry isn't proof of another payment. The correction needs to address that cash claim, not merely change the number of rows.
- D.** Lead with a direct retraction: the statement that a duplicate payment was recovered was unsupported and is withdrawn. Then state the verified finding.

[Answers and explanations, page 142](#)

One useful distinction

J14 is a \$180 invoice shown twice in tracker version 3 because the same file was imported twice. Two displayed entries would total \$360, with one extra \$180 entry. That tracker arithmetic does not establish two payments, a \$180 cash loss, or a recovery.

E Conversation

A duplicate entry, not a recovered payment

A duplicate entry, not a recovered payment

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

status correction / correction trail / retraction / Change authorization / verified finding / working total / duplicate entry / import log / payment recovery / posted correction

- 01 **Rosa:** Ellis, my J14 update said a duplicate payment had been recovered. I need to withdraw that: the evidence only establishes a repeated tracker entry.
- 02 **Ellis:** That's right. The ¹ _____ is one duplicate J14 entry in tracker version 3 because the same file was imported twice.
- 03 **Rosa:** It's a \$180 invoice showing twice. I jumped from two rows to two payments, which wasn't justified.
- 04 **Ellis:** A ² _____ isn't proof of another payment. The correction needs to address that cash claim, not merely change the number of rows.
- 05 **Rosa:** The two rows sum to \$360 in the tracker. That doesn't show \$360 leaving the bank.
- 06 **Ellis:** Correct. It's a ³ _____ from the duplicated rows, not a verified bank or ledger balance. The extra \$180 displayed isn't an established cash loss.
- 07 **Rosa:** No ledger change has been posted either. I shouldn't say the accounts are fixed because you've identified the import problem.
- 08 **Ellis:** Exactly. A ⁴ _____ hasn't occurred. Confirming the issue, authorizing a change, and posting it are different stages.
- 09 **Rosa:** I'll send the same recipients a correction. How do I make sure the recovery claim doesn't remain the headline?
- 10 **Ellis:** Lead with a direct ⁵ _____: the statement that a duplicate payment was recovered was unsupported and is withdrawn. Then state the verified finding.

Conversation continues on the next page.

A duplicate entry, not a recovered payment

CONVERSATION / CONTINUED

- 11 **Rosa:** One duplicate J14 entry in version 3, same source file imported twice, and no duplicate payment established.
- 12 **Ellis:** Yes. Don't imply a ⁶ _____ either. Without evidence of a duplicate payment, we can't report recovered funds as an accomplished result.
- 13 **Rosa:** Should I remove the original message so nobody relies on it later?
- 14 **Ellis:** Preserve the ⁷ _____ through the actual records process. Link the explicit correction to the earlier message so readers can see what replaces the false claim.
- 15 **Rosa:** The source file and import information should remain available too, rather than disappearing during a tracker cleanup.
- 16 **Ellis:** Correct. The ⁸ _____ helps support how the duplication happened. Keep it connected to the review and any authorized amendment.
- 17 **Rosa:** Sending this correction doesn't give me permission to alter the ledger, so I'll keep those actions separate.
- 18 **Ellis:** Yes. ⁹ _____ must cover the specific amendment. A corrected message doesn't approve or post an accounting entry.
- 19 **Rosa:** My final wording will say one confirmed tracker duplicate, no established duplicate payment or recovery, and no ledger correction posted.
- 20 **Ellis:** That's the accurate ¹⁰ _____. Retain J14, version 3, and the supporting record, then report later resolution only when its evidence exists.

CHECK THE GAPS

1. verified finding / 2. duplicate entry / 3. working total / 4. posted correction / 5. retraction / 6. payment recovery / 7. correction trail / 8. import log / 9. Change authorization / 10. status correction

[Why these answers fit, page 143](#)

F Check accuracy and scope

A duplicate entry, not a recovered payment

Return to the case

In fictional tracker version 3, invoice J14 for \$180 appears twice because the same file was imported twice. The controller has confirmed one duplicate entry. No ledger correction has been posted. A previous message wrongly said the duplicate payment had been recovered, but no duplicate payment is established. Bookkeeper Rosa must correct the message with controller Ellis and preserve a traceable record of the verified issue and any later authorized change.

Choose one answer per question. Use the case facts and keep any uncertainty or limits intact.

1. Which action preserves the trail?

- A. Link the explicit correction to the original message and supporting records
- B. Erase every trace of the earlier claim
- C. Invent a refund receipt
- D. Mark the ledger correction posted without evidence

2. Which status remains uncompleted?

- A. Recognition that the file was imported twice
- B. Ledger correction posting
- C. Controller confirmation of the duplicate
- D. Identification of J14

[Answers and explanations, page 144](#)

Listen for the distinction

Read Rosa's retraction and the replacement finding aloud. Distinguish two \$180 tracker rows from actual payments or recovered funds.

Correct the strongest false claim, not just the smallest number

Changing a tracker count does not repair a message claiming that money was recovered. Name the earlier statement, withdraw it, and replace it with the verified finding. Preserve the distinction between a file import, a ledger posting, and a cash transaction.

F Say it / transfer to a new case

Retract the unsupported recovery claim

Complete the corrected status message. Distinguish the tracker, invoice amount, and unproven payment claim.

Complete the four gaps. With a partner, read alternate roles, then switch. Studying alone, read both roles and pause before each response.

WORD AND PHRASE BANK

entry / 180 / J14 / posted

- 01 **Bookkeeper:** The invoice reference is ¹ _____.
- 02 **Controller:** The invoice amount is ² _____ dollars.
- 03 **Bookkeeper:** One duplicate tracker ³ _____ is confirmed.
- 04 **Controller:** No ledger correction has been ⁴ _____.

CHECK THE GAPS

1. J14 / 2. 180 / 3. entry / 4. posted

[Why these answers fit, page 145](#)

Rebuild the exchange

Choose the missing response. Read the completed three-turn exchange aloud, changing roles on the second reading.

1. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "Should I remove the original message so nobody relies on it later?" Ellis: [missing response] Rosa: "The source file and import information should remain available too, rather than disappearing during a tracker cleanup." Which response belongs in the gap?

- A.** Correct. It's a working total from the duplicated rows, not a verified bank or ledger balance. The extra \$180 displayed isn't an established cash loss.
- B.** A duplicate entry isn't proof of another payment. The correction needs to address that cash claim, not merely change the number of rows.
- C.** Lead with a direct retraction: the statement that a duplicate payment was recovered was unsupported and is withdrawn. Then state the verified finding.
- D.** Preserve the correction trail through the actual records process. Link the explicit correction to the earlier message so readers can see what replaces the false claim.

[Answers and explanations, page 146](#)

Review 4 / Meaning and context

Use language from the lessons you have completed. Choose one answer per question.

Case file

Revisit "Handing over a period-close review" and "Correcting records while preserving the trail". Choose precise terminology, then reconstruct the missing responses using both neighboring turns. The final two questions also revisit earlier conversations.

1. A colleague needs the term for this meaning: Matter still unresolved or incomplete. Which term fits?

- A. handover time
- B. supporting invoice
- C. maintenance expense
- D. open item

2. A colleague needs the term for this meaning: Conclusion supported by the stated review. Which term fits?

- A. cash movement
- B. transaction reference
- C. verified finding
- D. tracker

3. Rebuild the exchange from "Seven approved items, no released batch". Imani: "The approver is back at three. Is that a release time I can give the supplier?" Ben: [missing response] Imani: "I'll keep 15:00 as the approver's return, with no promised release time." Which response belongs in the gap?

- A. Good. A supplier update can be specific without overpromising. The next review and any later release must be confirmed through the actual process before we report them as complete.
- B. The release status is not released. Approval of the seven invoices does not mean the batch itself has passed the release stage or that payment has been sent.
- C. It is the return time, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.
- D. Seven invoices have approval; V22 is an excluded item pending its receiving document. The seven-item proposal is not released. The approver returns at fifteen hundred, with no release time guaranteed.

Review 4 / Meaning and context / continued

4. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "Sending this correction doesn't give me permission to alter the ledger, so I'll keep those actions separate." Ellis: [missing response] Rosa: "My final wording will say one confirmed tracker duplicate, no established duplicate payment or recovery, and no ledger correction posted." Which response belongs in the gap?

- A.** Exactly. A posted correction hasn't occurred. Confirming the issue, authorizing a change, and posting it are different stages.
- B.** Correct. The import log helps support how the duplication happened. Keep it connected to the review and any authorized amendment.
- C.** Yes. Change authorization must cover the specific amendment. A corrected message doesn't approve or post an accounting entry.
- D.** That's right. The verified finding is one duplicate J14 entry in tracker version 3 because the same file was imported twice.

[Answers and explanations, page 154](#)

Language for the next case

Paid once, expensed over time

prepaid expense

The payment covers future support service; the specified accounting treatment initially carries the unconsumed cost as an asset rather than treating each later expense as a new payment.

Nia: No. The original payment created a prepaid expense. The monthly recognition uses that already-paid amount; it doesn't send the supplier more money.

cumulative expense

Three months at \$100 each produce \$300 cumulative expense through September; that is not the amount to add if July and August are already posted.

Nia: Yes, that's the proposed cumulative expense through September. But July and August's two hundred dollars are already recorded.

carrying amount

After recognizing \$300 of the \$1,200 cost, the remaining prepaid asset is \$900 under the supplied schedule; it is not a bank balance or a refund claim.

Nia: That's the proposed carrying amount of the prepaid asset. It's not nine hundred dollars sitting in the bank or automatically refundable by the supplier.

recognition schedule

The accountant specifies twelve equal monthly amounts across July through June, so \$1,200 divided by twelve is \$100 per month, not a six-month allocation.

Nia: Correct. Under the supplied recognition schedule, each month is one hundred dollars. We don't divide it by six just because the payment was made in July.

current-period adjustment

Only September's \$100 remains to be recognized; adding \$300 again would repeat the \$200 already posted for July and August.

Nia: Exactly. The proposed current-period adjustment is one hundred, not three hundred. A cumulative target and the incremental amount needed to reach it are different.

noncash adjustment

Recognizing the used portion reduces the prepaid asset and increases expense without another cash payment; the original \$1,200 cash outflow occurred in July.

Nia: Right. The September recognition is a noncash adjustment. It would reduce the prepaid balance from one thousand to nine hundred without changing cash.

Read the phrases aloud. Then complete the conversation on the following pages using the word bank.

Conversation

Paid once, expensed over time

Fictional annual support subscription: \$1,200 paid July 1 for service July 1 through June 30. The accountant specifies equal monthly recognition over twelve months, with no tax, impairment, cancellation, or other adjustment. July and August expenses of \$100 each are already posted. It is September 30; the September adjustment is not posted. Discuss the proposed schedule, not instructions to post or pay.

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

prepaid expense / current-period adjustment / cumulative expense / carrying amount / noncash adjustment / recognition schedule

- 01 **Omar:** The support supplier was paid twelve hundred dollars in July. Why does September's draft report show another hundred of expense? Are we paying them twice?
- 02 **Nia:** No. The original payment created a ¹ _____. The monthly recognition uses that already-paid amount; it doesn't send the supplier more money.
- 03 **Omar:** The service runs from July first to next June thirtieth. So the twelve hundred covers twelve months, not just the calendar months remaining this year.
- 04 **Nia:** Correct. Under the supplied ² _____, each month is one hundred dollars. We don't divide it by six just because the payment was made in July.
- 05 **Omar:** By September thirtieth, July, August, and September have passed. That makes three hundred dollars of expense for those three months together.
- 06 **Nia:** Yes, that's the proposed ³ _____ through September. But July and August's two hundred dollars are already recorded.

Conversation / continued

- 07 **Omar:** Then posting another three hundred for September would double-count those earlier two months. The new month adds only one hundred.
- 08 **Nia:** Exactly. The proposed ⁴ _____ is one hundred, not three hundred. A cumulative target and the incremental amount needed to reach it are different.
- 09 **Omar:** After that proposed adjustment, nine months remain: October through June. At a hundred a month, the unused service balance would be nine hundred.
- 10 **Nia:** That's the proposed ⁵ _____ of the prepaid asset. It's not nine hundred dollars sitting in the bank or automatically refundable by the supplier.

Conversation continues on the next page.

Paid once, expensed over time

CONVERSATION / CONTINUED

- 11 **Omar:** What does the ledger show before September is posted? It should still have one thousand of prepaid service, since only two hundred has moved to expense.
- 12 **Nia:** Right. The September recognition is a ⁶ _____. It would reduce the prepaid balance from one thousand to nine hundred without changing cash.
- 13 **Omar:** So the bank payment stays twelve hundred in July. We shouldn't enter a new supplier invoice or another cash payment every month to explain the expense.
- 14 **Nia:** Correct. The schedule allocates the existing cost. A monthly expense line is not evidence of a monthly invoice or a second payment.
- 15 **Omar:** If the whole contract had been charged to July expense instead, this one-hundred-dollar proposal wouldn't describe the same starting ledger.
- 16 **Nia:** Exactly. The actual starting balance matters. This case explicitly says July and August were posted according to the prepaid schedule; we aren't correcting a different initial treatment.
- 17 **Omar:** Can I report September as complete now that the calculation agrees? The adjustment still hasn't gone through review and posting.
- 18 **Nia:** Keep it proposed. The arithmetic supports the schedule, but doesn't show that the required review or posting has occurred.
- 19 **Omar:** I'll explain twelve hundred paid once, two hundred already expensed, one hundred proposed for September, three hundred cumulative, and nine hundred remaining afterward.
- 20 **Nia:** That readback keeps cash, the ledger before adjustment, and the proposed closing balances distinct. Attach the service dates and schedule so the reviewer can follow the period basis.

CHECK THE GAPS

1. prepaid expense / 2. recognition schedule / 3. cumulative expense / 4. current-period adjustment / 5. carrying amount / 6. noncash adjustment

[Why these answers fit, page 156](#)

Separate cumulative and incremental

Fictional support subscription \$2,400 for twelve months starting April 1, recognized equally monthly. April and May expense is already posted at \$200 each. June 30 review is pending; June expense is not posted. No other adjustments or new payments apply.

Complete the exchange using each phrase once. Read both roles, then switch roles and repeat with the bank covered.

WORD AND PHRASE BANK

600 / 200 / 1800 / no

- 01 **Manager:** Expense through June should total ¹ _____ dollars.
- 02 **Bookkeeper:** Only ² _____ dollars remains for June recognition.
- 03 **Manager:** The proposed prepaid balance after June is ³ _____ dollars.
- 04 **Bookkeeper:** The June allocation requires ⁴ _____ additional cash payment.

CHECK THE GAPS

1. 600 / 2. 200 / 3. 1800 / 4. no

[Why these answers fit, page 156](#)

Keep the distinction audible

Explain a prepaid service schedule without confusing cash, cumulative expense, and the current adjustment.

Language for the next case

The bonus changes the regular rate

nondiscretionary bonus

The supplied production bonus is includable in the regular rate and earned entirely in this workweek, so it changes the overtime calculation as well as adding eighty-eight dollars.

Morgan: Not yet. The confirmed nondiscretionary bonus belongs in this week's regular-rate calculation. Adding it to the old total alone misses the related overtime difference.

half-time premium

With straight time for every worked hour already included, the additional overtime premium is half of the \$22 regular rate, or \$11 for each of four overtime hours.

Morgan: Correct. And because straight time for all forty-four hours is included already, the extra half-time premium is eleven dollars for each overtime hour, not another full thirty-three.

true-up

The corrected premium is \$44, of which \$40 was already paid; the additional overtime amount is \$4, separate from the still-unpaid \$88 bonus.

Morgan: Exactly. The remaining overtime true-up is four dollars. With the unpaid eighty-eight-dollar bonus, the remaining gross payment is ninety-two.

regular rate

The includable straight-time earnings plus bonus are \$968; dividing by all forty-four worked hours gives a \$22 regular rate, not the \$20 base rate.

Morgan: Right. The regular rate is nine hundred sixty-eight divided by forty-four, or twenty-two dollars per hour. That's different from the twenty-dollar base rate.

gross earnings

The \$968 straight-time-plus-bonus amount plus \$44 overtime premium totals \$1,012 gross, before taxes or other deductions.

Morgan: Yes. The corrected gross earnings are nine hundred sixty-eight plus forty-four, or one thousand twelve, before deductions.

payroll reconciliation

The original \$920 gross plus the \$88 unpaid bonus and \$4 premium difference equals the corrected \$1,012 total; neither the full premium nor the original pay is paid twice.

Morgan: Keep that payroll reconciliation in the review note. It shows the complete entitlement calculation and the smaller amount remaining, without double counting.

Read the phrases aloud. Then complete the conversation on the following pages using the word bank.

Conversation

The bonus changes the regular rate

Fictional US employee covered and nonexempt under the Fair Labor Standards Act (FLSA): one 44-hour workweek at \$20/hour, plus an \$88 production bonus earned entirely that week and confirmed includable in the regular rate. Use weekly overtime after 40 hours; no other compensation or rules alter this example. Original gross paid \$920: \$880 straight time plus \$40 overtime premium. Bonus and related true-up remain unpaid. This is gross-pay explanation, not tax or case-specific legal advice.

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

regular rate / true-up / gross earnings / half-time premium / payroll reconciliation / nondiscretionary bonus

- 01 **Leila:** The original gross was nine hundred twenty dollars. I added the eighty-eight-dollar bonus and got one thousand eight. Is that the complete corrected amount?
- 02 **Morgan:** Not yet. The confirmed ¹ _____ belongs in this week's regular-rate calculation. Adding it to the old total alone misses the related overtime difference.
- 03 **Leila:** Straight-time earnings are forty-four hours at twenty dollars: eight hundred eighty. Adding the bonus gives nine hundred sixty-eight before the overtime premium.
- 04 **Morgan:** Right. The ² _____ is nine hundred sixty-eight divided by forty-four, or twenty-two dollars per hour. That's different from the twenty-dollar base rate.
- 05 **Leila:** I shouldn't divide by forty and exclude the overtime hours from the denominator. All forty-four worked hours belong in that calculation.
- 06 **Morgan:** Correct. And because straight time for all forty-four hours is included already, the extra ³ _____ is eleven dollars for each overtime hour, not another full thirty-three.

Conversation / continued

- 07 **Leila:** There are four overtime hours. Four times eleven gives forty-four dollars of overtime premium in the corrected calculation.
- 08 **Morgan:** Yes. The corrected ⁴ _____ are nine hundred sixty-eight plus forty-four, or one thousand twelve, before deductions.
- 09 **Leila:** The old payroll already paid forty dollars of overtime premium. So we don't owe a second full forty-four on top of that.
- 10 **Morgan:** Exactly. The remaining overtime ⁵ _____ is four dollars. With the unpaid eighty-eight-dollar bonus, the remaining gross payment is ninety-two.

Conversation continues on the next page.

The bonus changes the regular rate

CONVERSATION / CONTINUED

- 11 **Leila:** That reconciles: nine hundred twenty already paid plus ninety-two still due equals one thousand twelve. The bonus and the overtime increase are separate lines.
- 12 **Morgan:** Keep that ⁶ _____ in the review note. It shows the complete entitlement calculation and the smaller amount remaining, without double counting.
- 13 **Leila:** Would calling the payment discretionary on a spreadsheet remove it from this calculation? The approved facts say it was an includable production bonus.
- 14 **Morgan:** A label alone doesn't change its treatment. Here the classification and earning week are supplied; don't replace them with a more convenient label.
- 15 **Leila:** If the bonus covered several weeks instead, could I put the whole amount into whichever week we happen to process it?
- 16 **Morgan:** That isn't the fact pattern here. The actual earning period and applicable allocation rules would need review; this example puts it entirely in one specified workweek.
- 17 **Leila:** And ninety-two isn't a promise about the net amount deposited. We haven't modeled withholding or any other deductions.
- 18 **Morgan:** Right. Every amount in this reconciliation is gross. Keep the review in the private payroll channel and don't invent a tax rate or net deposit.
- 19 **Leila:** I'll show base rate twenty, regular rate twenty-two, four overtime hours, total gross one thousand twelve, and ninety-two gross remaining including the bonus.
- 20 **Morgan:** That is the corrected explanation under the stated assumptions. It doesn't determine anyone else's classification, bonus treatment, state-law entitlement, or actual payroll outcome.

CHECK THE GAPS

1. nondiscretionary bonus / 2. regular rate / 3. half-time premium / 4. gross earnings / 5. true-up / 6. payroll reconciliation

[Why these answers fit, page 158](#)

Recalculate another included bonus

Same simplified US FLSA assumptions: 46 worked hours at \$18/hour, plus a confirmed includable \$92 bonus earned entirely that week. Original gross already paid \$882: \$828 straight time plus \$54 overtime premium. Six overtime hours; bonus and true-up unpaid. No other pay components, deductions, or rules are modeled.

Complete the exchange using each phrase once. Read both roles, then switch roles and repeat with the bank covered.

WORD AND PHRASE BANK

60 / 980 / 20 / six

- 01 **Assistant:** The regular rate is ¹ _____ dollars per hour.
- 02 **Reviewer:** The corrected additional half-time premium totals ² _____ dollars.
- 03 **Assistant:** Corrected total gross is ³ _____ dollars.
- 04 **Reviewer:** Beyond the unpaid bonus, the overtime true-up is ⁴ _____ dollars.

CHECK THE GAPS

1. 20 / 2. 60 / 3. 980 / 4. six

[Why these answers fit, page 158](#)

Keep the distinction audible

Explain an overtime recalculation without confusing base rate, regular rate, total gross, and the remaining true-up.

Language for the next case

Age the balance from the due date

due-date basis

The report ages from the due date, not the issue date; A is due October 1 and is thirty days past due on October 31.

Ava: This report uses the due-date basis, not issue-date age. A was due October first, so it's thirty days past due, not sixty.

open balance

A's original \$500 invoice less the \$100 already applied leaves \$400 outstanding; the aging bucket must contain \$400, not the full original invoice amount.

Ava: Age the open balance of four hundred. The paid portion doesn't remain outstanding just because the original invoice still shows five hundred.

current balance

C is not yet due at the October 31 aging date, so its \$200 is current despite having an October 1 issue date.

Ava: Yes. A current balance means not overdue under these report definitions. Issue-date age doesn't move that two hundred into an overdue bucket.

aging date

October 31 is the fixed date against which overdue days are measured; using today's date or the invoice issue date would change the report's meaning.

Ava: Yes. Keep the aging date visible as October thirty-first. We shouldn't let a later date change the explanation of this saved report.

aging bucket

The stated 1-30-day bucket includes both one and thirty days; A's \$400 and B's \$300 therefore total \$700 in that bucket.

Ava: Correct. The aging bucket includes both endpoints. Four hundred plus three hundred gives seven hundred in one-to-thirty days.

control total

The three open balances are \$400, \$300, and \$200, totaling \$900; the bucket amounts must reconcile to that same total without adding the applied \$100 again.

Ava: That's the control total across the three items. It must match the sum of the buckets without adding A's applied hundred back in.

Read the phrases aloud. Then complete the conversation on the following pages using the word bank.

Conversation

Age the balance from the due date

Fictional report: aging date and balance cutoff both October 31. Due-date aging; overdue starts the day after the due date. Buckets: current, 1-30 days, 31-60 days. A: issued September 1, due October 1, \$500 invoice with \$100 already applied, \$400 open. B: issued September 30, due October 30, \$300 open. C: issued October 1, due November 15, \$200 open. No other items or later receipts.

Complete the numbered gaps. Use each bank entry once; some entries contain several words.

WORD AND PHRASE BANK

current balance / aging date / aging bucket / due-date basis / open balance / control total

- 01 **Luis:** Invoice A was issued on September first. At October thirty-first, that looks sixty days old, so I've put its five hundred dollars in the thirty-one-to-sixty column.
- 02 **Ava:** This report uses the ¹ _____, not issue-date age. A was due October first, so it's thirty days past due, not sixty.
- 03 **Luis:** Then October second is day one overdue, and October thirty-first is day thirty. It belongs in the one-to-thirty bucket.
- 04 **Ava:** Yes. Keep the ² _____ visible as October thirty-first. We shouldn't let a later date change the explanation of this saved report.
- 05 **Luis:** What about the amount? A's invoice is five hundred, but a hundred has already been applied before the cutoff.
- 06 **Ava:** Age the ³ _____ of four hundred. The paid portion doesn't remain outstanding just because the original invoice still shows five hundred.

Conversation / continued

- 07 **Luis:** Invoice B is due October thirtieth, so on October thirty-first it's one day overdue. Its three hundred goes in the same bucket as A.
- 08 **Ava:** Correct. The ⁴ _____ includes both endpoints. Four hundred plus three hundred gives seven hundred in one-to-thirty days.
- 09 **Luis:** C was issued October first, but it isn't due until November fifteenth. Is its two hundred current even though the invoice is a month old?
- 10 **Ava:** Yes. A ⁵ _____ means not overdue under these report definitions. Issue-date age doesn't move that two hundred into an overdue bucket.

Conversation continues on the next page.

Age the balance from the due date

CONVERSATION / CONTINUED

- 11 **Luis:** Then the report totals two hundred current, seven hundred one-to-thirty, and zero thirty-one-to-sixty. Total open receivables are nine hundred.
- 12 **Ava:** That's the ⁶ _____ across the three items. It must match the sum of the buckets without adding A's applied hundred back in.
- 13 **Luis:** If we changed the report to age by document date, some buckets would change even if no customer paid another dollar.
- 14 **Ava:** Exactly. A changed basis can move balances between columns. That movement isn't automatically a deterioration in payment behavior or a new cash event.
- 15 **Luis:** And if someone runs the balance cutoff at a later date while keeping October thirty-first for aging, it may include different payment information.
- 16 **Ava:** Yes. That's why this case fixes both dates at October thirty-first. A comparison needs the same date settings or an explicit explanation of the difference.
- 17 **Luis:** Does being thirty days overdue mean A is automatically written off, or that a late fee has already been authorized?
- 18 **Ava:** No. This report classifies the supplied open balance. It doesn't establish a write-off, a fee, a collection action, or a credit-loss conclusion.
- 19 **Luis:** I'll correct A from five hundred at sixty days to four hundred at thirty days, and retain the stated dates beside the totals.
- 20 **Ava:** Good. Read back two hundred current, seven hundred one-to-thirty, zero thirty-one-to-sixty, total nine hundred. That describes the actual report rather than the age of the original paperwork.

CHECK THE GAPS

1. due-date basis / 2. aging date / 3. open balance / 4. aging bucket / 5. current balance / 6. control total

[Why these answers fit, page 160](#)

Check the bucket boundary

Fictional aging date and balance cutoff November 30; same due-date basis and inclusive buckets. D: due October 30, \$260 invoice less \$60 already applied. E: due November 30, \$150 open, not overdue on its due date. F: due November 15, \$90 open. No other entries.

Complete the exchange using each phrase once. Read both roles, then switch roles and repeat with the bank covered.

WORD AND PHRASE BANK

200 / 440 / 31 / current

- 01 **Clerk:** D is ¹ _____ days past due.
- 02 **Manager:** D's open balance in that bucket is ² _____ dollars.
- 03 **Clerk:** E's \$150 belongs in the ³ _____ bucket.
- 04 **Manager:** Total open receivables are ⁴ _____ dollars.

CHECK THE GAPS

1. 31 / 2. 200 / 3. current / 4. 440

[Why these answers fit, page 160](#)

Keep the distinction audible

Explain an aged-receivables report using the correct date basis and outstanding amount.

01 / Answers and explanations

A / Read the situation

A1. What does invoice A184 bill?

A. Twelve desk lamps

The supplier invoice specifically bills twelve desk lamps.

[Return to the exercise, page 4](#)

A2. What does receiving record R9 show?

A. Ten lamps

R9 records ten received, which differs from the invoice and order quantity.

[Return to the exercise, page 4](#)

A3. What is known about the remaining two?

D. A second delivery is possible but unsupported by another record

The possibility of another delivery remains unverified because its receiving record is unavailable.

[Return to the exercise, page 4](#)

D / Response choices

D1. Which summary is accurate?

B. A184 and P61 list twelve; R9 records ten; support for two is missing

The summary preserves the document-specific quantities and the unresolved evidence gap.

[Return to the exercise, page 8](#)

D2. Which request moves the query forward?

A. Please locate any receiving record for the remaining two lamps

The missing evidence concerns receipt of the remaining two lamps.

[Return to the exercise, page 8](#)

01 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Evidence recording goods received under the stated process. Which term fits?

B. receiving record

A Not here. order reference: Identifier linking a transaction to the purchase request. The usual combination is "retain the order reference".

B Correct. receiving record: Evidence recording goods received under the stated process. The usual combination is "check the receiving record".

C Not here. received quantity: Number of units documented as received. The usual combination is "preserve received quantity".

D Not here. payment hold: Status preventing payment pending the relevant process. The usual combination is "distinguish a payment hold".

[Return to the exercise, page 8](#)

D4. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Could the other two have come separately? I haven't found another receiving record, so I can't confirm that." Joel: [missing response] Mina: "Please check with receiving and keep A184, P61, and R9 together in the query." Which response belongs in the gap?

A. That is the right distinction. A partial delivery could explain the first record, but we need evidence before saying the rest arrived separately.

A Correct. This is Joel's response in turn 6. It connects Mina's preceding point with Mina's follow-up. Partial delivery is a possible context for the difference, but a later receipt still needs evidence.

B Not here. This line belongs to turn 4, after Mina says: "It's order P61 and receiving record R9. P61 and A184 show twelve; R9 shows ten." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 2, after Mina says: "Joel, could you check Alder A184? The invoice and order both say twelve lamps, but the receipt support doesn't cover all twelve." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 16, after Mina says: "And this isn't a payment approval. We're asking for receiving evidence, not releasing an invoice." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 8](#)

E / Conversation

1. document chain

Turn 2. Document chain links invoice A184, order P61, and receiving record R9 so the precise mismatch is visible.

01 / Answers and explanations / continued

2. matching exception

Turn 4. Matching exception arises because the invoice and order show twelve while the receiving record shows ten.

3. partial delivery

Turn 6. Partial delivery is a possible context for the difference, but a later receipt still needs evidence.

4. supporting document

Turn 8. Supporting document would provide evidence for any additional receipt rather than relying on an assumed delivery.

5. received quantity

Turn 10. Received quantity documented in R9 is ten and must not be overwritten to force agreement with the other records.

6. overbilling

Turn 12. Overbilling is not established by an unresolved receiving-record gap when another delivery remains possible.

7. quantity variance

Turn 14. Quantity variance is two lamps between the billed and ordered twelve and the documented receipt of ten.

8. approval evidence

Turn 16. Approval evidence is absent from the supplied facts, so the matching inquiry must not be described as payment authorization.

9. query status

Turn 18. Query status should say whether the missing receipt support was found, not merely that someone handled the request.

10. unmatched balance

Turn 20. Unmatched balance is the two-lamp portion not supported by the available receiving record, not a confirmed debt or loss.

[Return to the conversation, page 10](#)

01 / Answers and explanations / continued

F / Accuracy and scope

F1. What does may relate to another delivery mean?

C. It is a possible explanation requiring support

May marks a hypothesis rather than an established receiving fact.

[Return to the exercise, page 12](#)

F2. Which reference belongs to the receiving record?

D. R9

R9 is explicitly the receiving record, while A184 and P61 identify other documents.

[Return to the exercise, page 12](#)

F / Guided speaking

1. A184

Clerk: The supplier invoice is A184.

Turn 1. A184 identifies the Alder invoice billing twelve desk lamps.

2. P61

Colleague: The purchase order is P61.

Turn 2. P61 identifies the order for the same twelve lamps.

3. R9

Clerk: Receiving record R9 lists ten.

Turn 3. R9 is the available receiving evidence and supports only ten lamps.

4. two

Colleague: Support for the remaining two lamps is missing.

Turn 4. Two is the difference between twelve billed and ten documented as received.

[Return to the conversation, page 13](#)

01 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Then I'll say two unsupported by the available record, not definitely undelivered." Joel: [missing response] Mina: "And this isn't a payment approval. We're asking for receiving evidence, not releasing an invoice." Which response belongs in the gap?

D. Yes. The quantity variance is precise, while the cause remains open. It gives the receiving team a concrete question to investigate without deciding the outcome for them.

A Not here. This line belongs to turn 18, after Mina says: "Please say whether you found the missing record. Handled wouldn't tell me whether the exception is resolved." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 10, after Mina says: "Someone suggested changing R9 to twelve because it would match the order. That would hide the gap." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 8, after Mina says: "Please check with receiving and keep A184, P61, and R9 together in the query." It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Joel's response in turn 14. It connects Mina's preceding point with Mina's follow-up. Quantity variance is two lamps between the billed and ordered twelve and the documented receipt of ten.

[Return to the exercise, page 13](#)

02 / Answers and explanations

A / Read the situation

A1. What is known about the \$600 receipt?

C. It belongs to Pine but lacks an invoice reference

The customer identity is known, but invoice allocation remains unresolved.

[Return to the exercise, page 14](#)

A2. What do the two invoices total?

B. \$1,000

Six hundred plus four hundred gives a thousand dollars of stated invoice amounts.

[Return to the exercise, page 14](#)

A3. Which invoice is confirmed settled?

B. Neither while allocation is pending

The ledger keeps both invoices open pending the missing allocation information.

[Return to the exercise, page 14](#)

D / Response choices

D1. Which statement is accurate?

A. \$600 was received from Pine, but invoice allocation is pending

The known receipt and unresolved allocation must both remain visible.

[Return to the exercise, page 18](#)

D2. What does the \$400 net difference establish?

B. The arithmetic across the stated invoices and receipt

The difference is account-level arithmetic and does not resolve invoice-specific application.

[Return to the exercise, page 18](#)

02 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Assignment of received money to specified account items. Which term fits?

D. receipt allocation

A Not here. ledger: Organized accounting record of transactions and balances. The usual combination is "check the ledger".

B Not here. aging bucket: Group of outstanding balances classified within a specified age interval and date basis. The usual combination is "reconcile the aging buckets".

C Not here. unapplied cash: Received funds awaiting application to the relevant items. The usual combination is "identify unapplied cash".

D Correct. receipt allocation: Assignment of received money to specified account items. The usual combination is "confirm receipt allocation".

[Return to the exercise, page 18](#)

D4. Rebuild the exchange from "The money arrived; the invoice allocation did not". Luis: "Six hundred is exactly the amount of 410. Why not close that one and leave 411 outstanding?" Ava: [missing response] Luis: "What should I ask our team for? Another screenshot of the payment probably wouldn't answer your question." Which response belongs in the gap?

B. It's a matching amount, but that doesn't confirm your intended application. We still need the reference rather than guessing from the figure.

A Not here. This line belongs to turn 14, after Luis says: "Please say that in the next message. Otherwise someone may think you're asking us to send the same six hundred again." It addresses that point, not the missing turn in the supplied exchange.

B Correct. This is Ava's response in turn 6. It connects Luis's preceding point with Luis's follow-up. Matching amount is a clue, but the missing reference prevents it from proving the intended invoice application.

C Not here. This line belongs to turn 16, after Luis says: "Are you also saying anything is overdue? I haven't seen a due date in the information we've discussed." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 4, after Luis says: "Thank you. Which two invoices are on the message? I need to explain this to our accounts team." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 18](#)

E / Conversation

1. cash receipt

Turn 2. Cash receipt confirms six hundred dollars from Pine, even though its invoice application is unresolved.

02 / Answers and explanations / continued

2. open invoice

Turn 4. Open invoice describes an unsettled ledger item while the identified receipt awaits allocation.

3. matching amount

Turn 6. Matching amount is a clue, but the missing reference prevents it from proving the intended invoice application.

4. remittance advice

Turn 8. Remittance advice can identify the invoice or invoices Pine intended the payment to settle.

5. net difference

Turn 10. Net difference is four hundred dollars after comparing the thousand-dollar invoice total with the six-hundred-dollar receipt.

6. invoice-level balance

Turn 12. Invoice-level balance depends on the actual allocation, which cannot be inferred from the overall four-hundred-dollar difference.

7. allocation query

Turn 14. Allocation query asks where the existing receipt belongs, rather than demanding a second payment.

8. overdue

Turn 16. Overdue requires an applicable due date, which has not been supplied in this case.

9. customer account

Turn 18. Customer account groups Pine's two invoices and identified receipt while preserving their separate allocation states.

10. allocation instruction

Turn 20. Allocation instruction identifies the intended application and is the missing information needed for the next review.

[Return to the conversation, page 20](#)

02 / Answers and explanations / continued

F / Accuracy and scope

F1. Which request is appropriate?

D. Please confirm the intended invoice reference or remittance details

The missing information concerns allocation, not whether the money arrived.

[Return to the exercise, page 22](#)

F2. Why is a matching amount insufficient here?

A. The receipt has no invoice reference and allocation remains pending

The known facts explicitly leave application unresolved despite the equal amounts.

[Return to the exercise, page 22](#)

F / Guided speaking

1. 600

Clerk: The identified receipt is 600 dollars.

Turn 1. Six hundred dollars has been identified as Pine's receipt, not as a missing payment.

2. 1000

Customer: The two invoices total 1000 dollars.

Turn 2. One thousand is the sum of invoice 410 at six hundred and 411 at four hundred.

3. 400

Clerk: The net difference across these items is 400 dollars.

Turn 3. Four hundred is the arithmetic difference, not a confirmed invoice-specific allocation.

4. allocation

Customer: The receipt still needs allocation.

Turn 4. Allocation remains pending because the receipt has no intended invoice reference.

[Return to the conversation, page 23](#)

02 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "The money arrived; the invoice allocation did not".

Luis: "Please say that in the next message. Otherwise someone may think you're asking us to send the same six hundred again." **Ava:** [missing response] **Luis:** "Are you also saying anything is overdue? I haven't seen a due date in the information we've discussed." **Which response belongs in the gap?**

A. I'll make it an allocation query, not a duplicate payment request. We'll acknowledge the receipt and ask only for the missing application detail.

A Correct. This is Ava's response in turn 14. It connects Luis's preceding point with Luis's follow-up. Allocation query asks where the existing receipt belongs, rather than demanding a second payment.

B Not here. This line belongs to turn 4, after Luis says: "Thank you. Which two invoices are on the message? I need to explain this to our accounts team." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 6, after Luis says: "Six hundred is exactly the amount of 410. Why not close that one and leave 411 outstanding?" It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 20, after Luis says: "I'll ask for the intended reference. Then you'll have something firmer than an amount that happens to match." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 23](#)

03 / Answers and explanations

A / Read the situation

A1. Which balance is lower at June 30?

A. The bank balance by \$300

The brief explicitly states that the bank balance is three hundred dollars below the ledger.

[Return to the exercise, page 26](#)

A2. When does the deposit appear in bank activity?

B. July 1

The deposit is in the June 30 ledger but appears in bank activity on July 1.

[Return to the exercise, page 26](#)

A3. What is the status of the broader reconciliation?

C. Other checks remain incomplete

The supplied facts leave other reconciliation checks unfinished.

[Return to the exercise, page 26](#)

D / Response choices

D1. Which explanation has the correct direction?

D. The June 30 ledger includes \$300 that appears at the bank July 1

The earlier ledger entry is consistent with the bank being lower at the June cutoff.

[Return to the exercise, page 30](#)

D2. Why should the deposit not simply be entered again?

A. It is already recorded in the cash ledger

The ledger already contains the deposit, so timing alone does not justify recording it again.

[Return to the exercise, page 30](#)

03 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Amount shown in the corresponding accounting record. Which term fits?

A. ledger balance

A Correct. ledger balance: Amount shown in the corresponding accounting record. The usual combination is "distinguish the ledger balance".

B Not here. interest credit: Amount added by the bank for earned interest. The usual combination is "distinguish an interest credit".

C Not here. completion claim: Statement that the whole review has been finished. The usual combination is "qualify a completion claim".

D Not here. bank activity: Transactions appearing in the bank's record. The usual combination is "check subsequent bank activity".

[Return to the exercise, page 30](#)

D4. Rebuild the exchange from "A July posting helps explain June". Omar: "Is deposit in transit the right wording? I don't want the manager to read missing deposit as money the bank has lost." Nia: [missing response] Omar: "It matches the entire difference. Can I mark the reconciliation complete now?" Which response belongs in the gap?

A. Yes, the dated records support a deposit in transit at that comparison date. Its appearance on July 1 supports the timing explanation.

A Correct. This is Nia's response in turn 6. It connects Omar's preceding point with Omar's follow-up. Deposit in transit describes the deposit recorded in the books but not yet in the bank record at the cutoff.

B Not here. This line belongs to turn 2, after Omar says: "The June summary has the bank three hundred below the ledger. Have you found an explanation, or are we still looking for the missing amount?" It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 12, after Omar says: "Someone suggested adding another three hundred to the ledger so the records agree. Would that be the adjustment?" It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 10, after Omar says: "Then the update should say we've found supporting evidence, while leaving the rest of the review open." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 30](#)

E / Conversation

1. timing difference

Turn 2. Timing difference is supported by the deposit appearing in the June 30 ledger and July 1 bank activity.

03 / Answers and explanations / continued

2. reconciliation cutoff

Turn 4. Reconciliation cutoff is June 30, so the July 1 bank entry belongs to subsequent activity.

3. deposit in transit

Turn 6. Deposit in transit describes the deposit recorded in the books but not yet in the bank record at the cutoff.

4. review status

Turn 8. Review status remains incomplete because other reconciliation checks have not been finished.

5. reconciling item

Turn 10. Reconciling item is the identified deposit timing difference, not proof that the entire review is complete.

6. cash ledger

Turn 12. Cash ledger already includes the June 30 deposit, so timing alone does not justify entering the same deposit again.

7. ledger adjustment

Turn 14. Ledger adjustment is a separate posting decision and is not automatically required by this timing evidence.

8. bank activity

Turn 16. Bank activity on July 1 is the subsequent record supporting the deposit's later bank appearance.

9. direction of difference

Turn 18. Direction of difference is bank below ledger by three hundred dollars, not the reverse.

10. Reconciliation sign-off

Turn 20. Reconciliation sign-off has not been established while other required checks remain unfinished.

[Return to the conversation, page 32](#)

03 / Answers and explanations / continued

F / Accuracy and scope

F1. Which completion statement is accurate?

B. The timing item is supported, but other checks remain open

The brief leaves other checks incomplete despite the matching deposit evidence.

[Return to the exercise, page 34](#)

F2. Which evidence supports this cutoff explanation?

C. The June 30 ledger deposit linked to its July 1 bank appearance

The two linked dated records explain when the same deposit appears on each side; neither a duplicate posting nor an undated balance claim supplies that evidence.

[Return to the exercise, page 34](#)

F / Guided speaking

1. lower

Bookkeeper: At June 30, the bank is \$300 lower than the ledger.

Turn 1. Lower preserves the stated direction of the difference at the cutoff.

2. 30

Colleague: The deposit is recorded in the ledger on June 30.

Turn 2. June 30 is the ledger date, before the deposit appears in bank activity.

3. 1

Bookkeeper: It appears at the bank on July 1.

Turn 3. July 1 is the subsequent bank date supporting the timing explanation.

4. incomplete

Colleague: Other reconciliation checks remain incomplete.

Turn 4. Incomplete prevents the supported timing item from becoming a false claim of full reconciliation.

[Return to the conversation, page 35](#)

03 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "A July posting helps explain June". Omar: "So we first distinguish a timing item from an unrecorded transaction. Not every difference calls for another entry." Nia: [missing response] Omar: "What should stay with the reconciliation so another reviewer can verify the explanation?" Which response belongs in the gap?

A. Correct. These facts don't establish a ledger adjustment. We are explaining the existing deposit, not authorizing a duplicate posting.

A Correct. This is Nia's response in turn 14. It connects Omar's preceding point with Omar's follow-up. Ledger adjustment is a separate posting decision and is not automatically required by this timing evidence.

B Not here. This line belongs to turn 18, after Omar says: "I'll write bank lower by \$300 at June 30, matching deposit in the bank the next day, other checks unfinished." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 4, after Omar says: "So at the June cutoff the ledger includes it, but the bank doesn't show it until the next day." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 16, after Omar says: "What should stay with the reconciliation so another reviewer can verify the explanation?" It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 35](#)

04 / Answers and explanations

A / Read the situation

A1. What is missing from Tuesday's timecard?

A. A clock-out entry

The timecard lacks the end-of-work entry, while other information is separately available.

[Return to the exercise, page 36](#)

A2. How do the two time sources differ?

A. Roster says 17:00; Eli recalls 17:30

The roster and employee recollection give different times, neither yet confirmed as actual.

[Return to the exercise, page 36](#)

A3. What can Hana review before 14:00?

A. The work log

The brief identifies the work log as evidence the supervisor can review before the internal cutoff.

[Return to the exercise, page 36](#)

D / Response choices

D1. Which exception note is accurate?

A. Missing Tuesday clock-out; roster 17:00; Eli recalls 17:30; actual finish unconfirmed

The note preserves the missing entry, both attributed sources, and unresolved actual time.

[Return to the exercise, page 40](#)

D2. What should Hana be asked to do?

B. Review the work log and report the supported finding

The supplied next step is evidence review by the supervisor.

[Return to the exercise, page 40](#)

04 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Planned schedule of assigned work. Which term fits?

C. roster

A Not here. time exception: Missing or inconsistent timekeeping information requiring review. The usual combination is "raise a time exception".

B Not here. reported hours: Work time described by a person or source. The usual combination is "qualify reported hours".

C Correct. roster: Planned schedule of assigned work. The usual combination is "distinguish the roster".

D Not here. unverified entry: Record value that has not yet been established. The usual combination is "avoid an unverified entry".

[Return to the exercise, page 40](#)

D4. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "There's a work log available. Can you review it before 14:00 today?" Hana: [missing response] Dev: "I'm being asked to clear the queue. Entering the roster time now and checking later would make an assumption look verified." Which response belongs in the gap?

B. Yes. I will review the work log and report what it supports. Please keep the missing clock-out and both reported times visible while that review is pending.

A Not here. This line belongs to turn 8, after Dev says: "I'm being asked to clear the queue. Entering the roster time now and checking later would make an assumption look verified." It addresses that point, not the missing turn in the supplied exchange.

B Correct. This is Hana's response in turn 6. It connects Dev's preceding point with Dev's follow-up. Work log is the available evidence Hana can examine before the internal approval cutoff.

C Not here. This line belongs to turn 18, after Dev says: "I'll hand over Tuesday clock-out missing, roster 17:00, Eli recalls 17:30, log review pending before 14:00." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 12, after Dev says: "Once you begin checking, can I say 17:30 is approved, or do I need the actual result?" It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 40](#)

E / Conversation

1. source attribution

Turn 2. Source attribution keeps the roster's 17:00 and Eli's recollection of 17:30 attached to their distinct origins.

04 / Answers and explanations / continued

2. actual finish

Turn 4. Actual finish is unconfirmed because the available schedule and recollection have not yet been verified against the work evidence.

3. work log

Turn 6. Work log is the available evidence Hana can examine before the internal approval cutoff.

4. scheduled finish

Turn 8. Scheduled finish is the roster's planned 17:00 time, not verified evidence of when Eli actually stopped work.

5. time exception

Turn 10. Time exception describes the missing or inconsistent record without accusing Eli or proving that no work occurred.

6. review outcome

Turn 12. Review outcome is the finding from examining the evidence, not the fact that Hana has started looking.

7. internal cutoff

Turn 14. Internal cutoff is the organization's fictional review deadline and does not determine employee pay rights.

8. audit trail

Turn 16. Audit trail records the evidence, review, and authorized change rather than hiding the original missing entry.

9. payroll handoff

Turn 18. Payroll handoff carries the record gap, source-specific times, pending evidence review, and internal deadline together.

10. approval status

Turn 20. Approval status remains unresolved until the relevant review and authorization establish any correction.

[Return to the conversation, page 42](#)

04 / Answers and explanations / continued

F / Accuracy and scope

F1. Which statement about 14:00 is correct?

D. It is the fictional internal approval cutoff

The deadline concerns today's review process, not Tuesday's actual work time.

[Return to the exercise, page 44](#)

F2. What should accompany an authorized correction?

D. The evidence and review trail

A traceable correction retains the basis and status of the change.

[Return to the exercise, page 44](#)

F / Guided speaking

1. clock-out

Assistant: The missing entry is Tuesday's clock-out.

Turn 1. Clock-out is the absent end-of-work entry on the timecard.

2. 17:00

Supervisor: The roster gives 17:00.

Turn 2. 17:00 is the planned finish, not the verified actual time.

3. 17:30

Assistant: Eli recalls 17:30.

Turn 3. 17:30 is Eli's attributed recollection and remains subject to evidence review.

4. 14:00

Supervisor: The internal review cutoff is 14:00 today.

Turn 4. 14:00 is today's processing deadline, not a determination of actual hours or pay rights.

[Return to the conversation, page 45](#)

04 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "And the 14:00 cutoff is today's internal review deadline, not a rule deciding Eli's entitlement to pay." Hana: [missing response] Dev: "When there's an authorized correction, the next colleague will need to see why the entry changed." Which response belongs in the gap?

D. Correct. The internal cutoff defines this processing window. It does not establish the actual hours worked or replace the applicable payroll and employment requirements.

A Not here. This line belongs to turn 16, after Dev says: "When there's an authorized correction, the next colleague will need to see why the entry changed." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 4, after Dev says: "The roster says 17:00. Eli recalls 17:30, but the timecard has no end entry." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 10, after Dev says: "Please keep the request neutral. A missed clock-out doesn't mean Eli did no work." It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Hana's response in turn 14. It connects Dev's preceding point with Dev's follow-up. Internal cutoff is the organization's fictional review deadline and does not determine employee pay rights.

[Return to the exercise, page 45](#)

05 / Answers and explanations

A / Read the situation

A1. What stays the same in both previews?

B. Gross pay of \$1,200

Both previews show gross pay of twelve hundred dollars.

[Return to the exercise, page 48](#)

A2. Why is B's net pay \$50 lower arithmetically?

A. Deductions increase from \$200 to \$250

The deduction total rises fifty dollars while gross pay stays unchanged.

[Return to the exercise, page 48](#)

A3. What remains pending?

A. Support for the new \$50 deduction

The supporting record for the new deduction line has not yet been supplied.

[Return to the exercise, page 48](#)

D / Response choices

D1. Which calculation matches preview B?

B. \$1,200 minus \$250 equals \$950

Preview B retains the twelve-hundred-dollar gross and subtracts two hundred fifty.

[Return to the exercise, page 52](#)

D2. Which explanation is accurate?

B. Net falls because deductions rise, while gross remains unchanged

The supplied arithmetic establishes the movement but not the new line's purpose or authority.

[Return to the exercise, page 52](#)

05 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Amount remaining after the stated deductions. Which term fits?

C. net pay

A Not here. statutory deduction: Deduction arising under relevant legal requirements. The usual combination is "distinguish a statutory deduction".

B Not here. earnings line: Entry showing a component of pay before deductions. The usual combination is "distinguish an earnings line".

C Correct. net pay: Amount remaining after the stated deductions. The usual combination is "explain net pay".

D Not here. regular rate of pay: Overtime calculation rate including required pay components, not just base pay. The usual combination is "verify the regular rate".

[Return to the exercise, page 52](#)

D4. Rebuild the exchange from "Same gross pay, fifty dollars less net". Morgan: "So the extra fifty deducted explains the fifty less left over. It isn't a fifty-dollar change to the twelve hundred." Leila: [missing response] Morgan: "What is it for? I can't tell whether it's tax, insurance, or something I chose." Which response belongs in the gap?

B. That's the gross-to-net movement. The subtraction agrees, but we still need to check the basis of the new line.

A Not here. This line belongs to turn 10, after Morgan says: "I assumed anything appearing on a preview had already been checked and approved. Is that not established?" It addresses that point, not the missing turn in the supplied exchange.

B Correct. This is Leila's response in turn 6. It connects Morgan's preceding point with Morgan's follow-up. Gross-to-net explanation connects unchanged gross pay, increased deductions, and the resulting lower net amount.

C Not here. This line belongs to turn 14, after Morgan says: "Could the reviewer see that distinction? Otherwise I may get the same numerical explanation without an answer to my concern." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 12, after Morgan says: "Please ask about that specific fifty. I'm not disputing twelve hundred minus two hundred fifty; I need to know why the new charge is there." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 52](#)

E / Conversation

1. gross pay

Turn 2. Gross pay remains twelve hundred dollars in both previews, so the supplied figures do not show a gross-pay cut.

05 / Answers and explanations / continued

2. deduction total

Turn 4. Deduction total is two hundred dollars in A and two hundred fifty in B.

3. gross-to-net

Turn 6. Gross-to-net explanation connects unchanged gross pay, increased deductions, and the resulting lower net amount.

4. deduction line

Turn 8. Deduction line is visible in preview B, but its purpose and supporting basis have not been supplied.

5. payroll preview

Turn 10. Payroll preview is a preliminary calculation and does not by itself prove approval of every line.

6. payroll query

Turn 12. Payroll query concerns the basis of the new fifty-dollar deduction, not the subtraction itself.

7. supporting record

Turn 14. Supporting record is the missing evidence needed to explain the new deduction's basis and status.

8. final payroll

Turn 16. Final payroll has not been established by comparing these preliminary records with unresolved supporting documentation.

9. correction status

Turn 18. Correction status is not yet a completed change or refund; the current action is a private supporting-record query.

10. variance explanation

Turn 20. Variance explanation states the numerical movement while retaining the unresolved basis of the new deduction.

[Return to the conversation, page 54](#)

05 / Answers and explanations / continued

F / Accuracy and scope

F1. Which reply addresses Morgan's unresolved question?

A. I will verify the new \$50 line's purpose and authority from its supporting record

Morgan needs the basis for the new deduction, not only another subtraction; its purpose, authority, and any correction remain unestablished.

[Return to the exercise, page 56](#)

F2. Which statement overclaims?

D. The new line is authorized because it appears in the preview

Appearance in a preliminary calculation does not establish the deduction's valid basis.

[Return to the exercise, page 56](#)

F / Guided speaking

1. 1200

Assistant: Gross pay remains 1200 dollars.

Turn 1. Twelve hundred is unchanged in both payroll previews.

2. 250

Employee: Preview B shows 250 dollars in deductions.

Turn 2. Two hundred fifty is B's deduction total, fifty more than A.

3. 950

Assistant: That leaves 950 dollars net in B.

Turn 3. Nine hundred fifty is twelve hundred less two hundred fifty.

4. pending

Employee: The supporting record is still pending.

Turn 4. Pending preserves the unresolved basis of the new deduction rather than declaring it authorized.

[Return to the conversation, page 57](#)

05 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "Same gross pay, fifty dollars less net". Morgan: "Could the reviewer see that distinction? Otherwise I may get the same numerical explanation without an answer to my concern." Leila: [missing response] Morgan: "Should I treat nine hundred fifty as my final payment, or is that still not confirmed?" Which response belongs in the gap?

A. I'll request the supporting record and clarification of the line's purpose and authority. Those are the unresolved questions.

A Correct. This is Leila's response in turn 14. It connects Morgan's preceding point with Morgan's follow-up. Supporting record is the missing evidence needed to explain the new deduction's basis and status.

B Not here. This line belongs to turn 6, after Morgan says: "So the extra fifty deducted explains the fifty less left over. It isn't a fifty-dollar change to the twelve hundred." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 4, after Morgan says: "Could you take me through A and B in the same order? I want to see where the fifty appears." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 10, after Morgan says: "I assumed anything appearing on a preview had already been checked and approved. Is that not established?" It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 57](#)

06 / Answers and explanations

A / Read the situation

A1. How many invoices have recorded approval?

C. Seven

Seven of the eight invoices have recorded approval in the supplied payment set.

[Return to the exercise, page 58](#)

A2. Why is V22 excluded from the proposal?

D. Its receiving document is missing

V22 awaits receiving evidence and is not part of the proposed seven-item batch.

[Return to the exercise, page 58](#)

A3. What does 15:00 establish?

D. The approver's return time

The stated time concerns availability of the approver, not a completed payment decision.

[Return to the exercise, page 58](#)

D / Response choices

D1. Which status line is accurate?

B. Seven invoices approved; V22 excluded; proposed batch unreleased

The correct line preserves item approval, exclusion, proposal, and release status.

[Return to the exercise, page 62](#)

D2. What would overstate the meaning of 15:00?

C. Payments are guaranteed to be sent at 15:00

Return time does not guarantee an approval or payment-release outcome.

[Return to the exercise, page 62](#)

06 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Permission evidenced in the available record. Which term fits?

A. recorded approval

A Correct. recorded approval: Permission evidenced in the available record. The usual combination is "confirm recorded approval".

B Not here. control stage: Distinct step in checking or authorizing a transaction. The usual combination is "identify the control stage".

C Not here. receiving evidence: Record supporting receipt of the relevant goods. The usual combination is "obtain receiving evidence".

D Not here. remittance notice: Message describing a payment or its intended invoice application. The usual combination is "verify a remittance notice".

[Return to the exercise, page 62](#)

D4. Rebuild the exchange from "Seven approved items, no released batch". Imani: "Have those seven been released, or are we only talking about invoice approval?" Ben: [missing response] Imani: "What receiving document is missing for V22? I need a reason, not just held." Which response belongs in the gap?

D. The release status is not released. Approval of the seven invoices does not mean the batch itself has passed the release stage or that payment has been sent.

A Not here. This line belongs to turn 18, after Imani says: "I'll retain seven approved, seven proposed, V22 excluded, and the batch unreleased." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 20, after Imani says: "The supplier update will name the stage we actually know, without saying the money has gone." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 10, after Imani says: "The approver is back at three. Is that a release time I can give the supplier?" It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Ben's response in turn 6. It connects Imani's preceding point with Imani's follow-up. Release status remains unreleased even though the seven included invoices have recorded approval.

[Return to the exercise, page 62](#)

E / Conversation

1. recorded approval

Turn 2. Recorded approval applies to seven invoices, not all eight in the original payment set.

2. batch membership

Turn 4. Batch membership is seven items because V22 has been excluded from the proposal.

06 / Answers and explanations / continued

3. release status

Turn 6. Release status remains unreleased even though the seven included invoices have recorded approval.

4. receiving evidence

Turn 8. Receiving evidence is the missing document for V22 and explains its exclusion from the proposed batch.

5. return time

Turn 10. Return time is 15:00 for the approver, not a guaranteed batch-release or payment time.

6. control stage

Turn 12. Control stage distinguishes the unreleased proposal from invoice approval and later payment execution.

7. excluded item

Turn 14. Excluded item identifies V22 as outside the proposed seven-item batch while its receiving document is pending.

8. exception item

Turn 16. Exception item keeps V22 active for follow-up without treating exclusion as cancellation or permanent rejection.

9. approval trail

Turn 18. Approval trail records the actual permissions without substituting them for uncompleted release or payment stages.

10. supplier update

Turn 20. Supplier update should report the supported process stage without promising that payment has been sent or will arrive at a set time.

[Return to the conversation, page 64](#)

F / Accuracy and scope

F1. Which count belongs to the proposed batch?

A. Seven

The proposal excludes V22 and therefore contains the seven other invoices.

[Return to the exercise, page 66](#)

06 / Answers and explanations / continued

F2. What information is still needed for V22?

A. The receiving document

V22 is explicitly awaiting evidence of receipt before the exception can be resolved.

[Return to the exercise, page 66](#)

F / Guided speaking

1. seven

Preparer: The number of approved invoices is seven.

Turn 1. Seven invoices have recorded approval in the original eight-item set.

2. V22

Colleague: The excluded invoice is V22.

Turn 2. V22 is left out because its receiving document is still missing.

3. released

Preparer: The batch has not been released.

Turn 3. Released names the separate stage that the proposed batch has not completed.

4. 15:00

Colleague: The approver returns at 15:00.

Turn 4. 15:00 is the return time, not a guaranteed release or supplier-payment time.

[Return to the conversation, page 67](#)

06 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "Seven approved items, no released batch". Imani: "Could you read back the status for the team, so we don't use approved to mean several different things?" Ben: [missing response] Imani: "Does excluded mean canceled? I don't want someone telling V22's supplier the invoice has been rejected permanently." Which response belongs in the gap?

D. Seven invoices have approval; V22 is an excluded item pending its receiving document. The seven-item proposal is not released. The approver returns at fifteen hundred, with no release time guaranteed.

A Not here. This line belongs to turn 20, after Imani says: "The supplier update will name the stage we actually know, without saying the money has gone." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 10, after Imani says: "The approver is back at three. Is that a release time I can give the supplier?" It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 16, after Imani says: "Does excluded mean canceled? I don't want someone telling V22's supplier the invoice has been rejected permanently." It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Ben's response in turn 14. It connects Imani's preceding point with Imani's follow-up. Excluded item identifies V22 as outside the proposed seven-item batch while its receiving document is pending.

[Return to the exercise, page 67](#)

07 / Answers and explanations

A / Read the situation

A1. How many checklist items are complete?

B. Nine of ten

Nine items are complete, with one period-close review still outstanding.

[Return to the exercise, page 70](#)

A2. What dates differ on the maintenance item?

B. Invoice dated July 2; service described as June

The document date and stated service period fall in different months.

[Return to the exercise, page 70](#)

A3. What does Alex take over at noon?

A. Follow-up on the open item

Alex takes over follow-up while the accountant's period review and entry approval remain unresolved.

[Return to the exercise, page 70](#)

D / Response choices

D1. Which handoff preserves the facts?

D. \$240 invoice dated July 2 for June service; accountant review pending

The summary separates amount, document date, service period, and unresolved review.

[Return to the exercise, page 74](#)

D2. What does nine of ten complete mean?

C. One checklist item remains open

The completion count leaves one required checklist item unfinished.

[Return to the exercise, page 74](#)

07 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Date printed or assigned to the supplier document. Which term fits?

A. invoice date

A Correct. invoice date: Date printed or assigned to the supplier document. The usual combination is "identify the invoice date".

B Not here. accountant review: Evaluation by the relevant accounting professional. The usual combination is "obtain accountant review".

C Not here. close status: Current completion stage of the period-end process. The usual combination is "report close status".

D Not here. posting approval: Permission for the specified accounting entry. The usual combination is "verify posting approval".

[Return to the exercise, page 74](#)

D4. Rebuild the exchange from "Nine checks done, one period question open". Hana: "The accountant needs to decide the posting period. I haven't treated the July date as an automatic answer." Alex: [missing response] Hana: "There isn't an approved adjusting entry either. Knowing the amount doesn't mean the entry is ready." Which response belongs in the gap?

C. I will retain that cutoff question as unresolved. The amount, document date, and service description give the reviewer the facts without our substituting an assumed answer.

A Not here. This line belongs to turn 12, after Hana says: "Please retain June service beside July 2. A note saying only July invoice would lose the issue." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 20, after Hana says: "Readback: nine complete, one open; \$240 July 2 invoice for June service; accountant review pending; you follow up from noon." It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Alex's response in turn 6. It connects Hana's preceding point with Hana's follow-up. Cutoff question concerns the appropriate posting period for a July-dated invoice describing June service.

D Not here. This line belongs to turn 10, after Hana says: "At noon you're taking over the follow-up, not the accountant's authority to approve the treatment." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 74](#)

E / Conversation

1. close status

Turn 2. Close status is nine of ten checklist items complete, not a fully finished June close.

2. invoice date

Turn 4. Invoice date is July 2, separate from the June service period described on the document.

07 / Answers and explanations / continued

3. cutoff question

Turn 6. Cutoff question concerns the appropriate posting period for a July-dated invoice describing June service.

4. posting approval

Turn 8. Posting approval has not been given for an adjusting entry, even though the invoice amount is known.

5. follow-up owner

Turn 10. Follow-up owner is Alex from noon, responsible for pursuing the review rather than approving the accounting entry.

6. cutoff evidence

Turn 12. Cutoff evidence includes the July 2 document date and June service description needed for the accountant's review.

7. open item

Turn 14. Open item remains incomplete after ownership transfers because the accountant's review is still pending.

8. accountant review

Turn 16. Accountant review must be reported according to its actual outcome, not assumed to include posting approval.

9. adjusting entry

Turn 18. Adjusting entry is a possible accounting action requiring the relevant review and approval, not something authorized by this handoff.

10. handover time

Turn 20. Handover time is noon, when follow-up responsibility passes to Alex without completing or approving the open item.

[Return to the conversation, page 76](#)

F / Accuracy and scope

F1. Which responsibility changes at noon?

A. Alex takes over follow-up

The brief assigns follow-up ownership rather than authority for an accounting decision.

[Return to the exercise, page 78](#)

07 / Answers and explanations / continued

F2. Which statement is unsupported?

B. The adjusting entry has already been approved

No adjusting entry has been approved in the supplied close status.

[Return to the exercise, page 78](#)

F / Guided speaking

1. 240

Bookkeeper: The maintenance invoice is for 240 dollars.

Turn 1. Two hundred forty is the stated amount of the invoice awaiting period review.

2. June

Colleague: Its description refers to June service.

Turn 2. June is the service period, despite the July 2 document date.

3. accountant

Bookkeeper: The accountant must review the posting period.

Turn 3. Accountant is the required reviewer, not automatically the follow-up owner.

4. open

Colleague: One checklist item remains open.

Turn 4. Open preserves the unfinished review even after Alex takes responsibility for follow-up.

[Return to the conversation, page 79](#)

07 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "Nine checks done, one period question open". Hana: "Leave one item open after the handoff. Changing its owner doesn't complete it." Alex: [missing response] Hana: "When the accountant responds, distinguish a period decision, an entry approval, and a request for more evidence." Which response belongs in the gap?

C. Correct. The open item stays visible. A change of owner is not a completed review, and nine out of ten must not become ten out of ten just because the handoff is done.

A Not here. This line belongs to turn 16, after Hana says: "When the accountant responds, distinguish a period decision, an entry approval, and a request for more evidence." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 4, after Hana says: "It's \$240, dated July 2, but the description says June service." It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Alex's response in turn 14. It connects Hana's preceding point with Hana's follow-up. Open item remains incomplete after ownership transfers because the accountant's review is still pending.

D Not here. This line belongs to turn 2, after Hana says: "Alex, you're taking over at noon. Nine June-close checks are complete; the maintenance invoice is the one still awaiting review." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 79](#)

08 / Answers and explanations

A / Read the situation

A1. What has the controller confirmed?

B. One duplicate tracker entry for J14

The verified issue is a duplicate entry caused by importing the same file twice.

[Return to the exercise, page 80](#)

A2. What is the current ledger-correction status?

C. No correction has been posted

The supplied facts explicitly state that no ledger correction has been posted.

[Return to the exercise, page 80](#)

A3. Which earlier claim is wrong?

C. The duplicate payment had been recovered

No duplicate payment is established, so the recovery statement is unsupported.

[Return to the exercise, page 80](#)

D / Response choices

D1. Which correction is accurate?

D. One J14 tracker duplicate is confirmed; no duplicate payment or recovery is established

The statement preserves the verified record issue and withdraws the unsupported cash claim.

[Return to the exercise, page 84](#)

D2. What does twice \$180 establish here?

A. The duplicate tracker rows sum to \$360

The calculation concerns two working-record entries, not proven payment or ledger events.

[Return to the exercise, page 84](#)

08 / Answers and explanations / continued

D3. A colleague needs the term for this meaning: Repeated loading of the same source file or data. Which term fits?

B. duplicate import

A Not here. overstatement: Claim or figure that exceeds what the evidence supports. The usual combination is "correct an overstatement".

B Correct. duplicate import: Repeated loading of the same source file or data. The usual combination is "identify a duplicate import".

C Not here. ledger correction: Authorized change to the accounting record. The usual combination is "distinguish a ledger correction".

D Not here. retraction: Explicit withdrawal of a previous unsupported claim. The usual combination is "make a precise retraction".

[Return to the exercise, page 84](#)

D4. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "The two rows sum to \$360 in the tracker. That doesn't show \$360 leaving the bank." Ellis: [missing response] Rosa: "No ledger change has been posted either. I shouldn't say the accounts are fixed because you've identified the import problem." Which response belongs in the gap?

A. Correct. It's a working total from the duplicated rows, not a verified bank or ledger balance. The extra \$180 displayed isn't an established cash loss.

A Correct. This is Ellis's response in turn 6. It connects Rosa's preceding point with Rosa's follow-up. Working total is the sum of the duplicate tracker rows, not a verified cash or ledger balance.

B Not here. This line belongs to turn 14, after Rosa says: "Should I remove the original message so nobody relies on it later?" It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 4, after Rosa says: "It's a \$180 invoice showing twice. I jumped from two rows to two payments, which wasn't justified." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 10, after Rosa says: "I'll send the same recipients a correction. How do I make sure the recovery claim doesn't remain the headline?" It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 84](#)

E / Conversation

1. verified finding

Turn 2. Verified finding is one duplicate J14 entry in tracker version 3, not a recovered payment.

2. duplicate entry

Turn 4. Duplicate entry is a repeated record of J14 and does not prove a second actual payment.

08 / Answers and explanations / continued

3. working total

Turn 6. Working total is the sum of the duplicate tracker rows, not a verified cash or ledger balance.

4. posted correction

Turn 8. Posted correction would be an actual ledger change, and none has occurred in the supplied status.

5. retraction

Turn 10. Retraction explicitly withdraws the unsupported claim that a duplicate payment was recovered.

6. payment recovery

Turn 12. Payment recovery would require evidence that money was returned, which is not established here.

7. correction trail

Turn 14. Correction trail links the original false statement, explicit correction, and evidence rather than silently erasing history.

8. import log

Turn 16. Import log can support the confirmed repeated file import and should remain connected to the review.

9. Change authorization

Turn 18. Change authorization is required for the actual amendment and is not created by correcting a message.

10. status correction

Turn 20. Status correction replaces the unsupported recovery claim with the verified duplicate-entry finding and unresolved ledger status.

[Return to the conversation, page 86](#)

F / Accuracy and scope

F1. Which action preserves the trail?

A. Link the explicit correction to the original message and supporting records

A traceable correction retains the connection between the error, evidence, and authorized amendment.

[Return to the exercise, page 88](#)

08 / Answers and explanations / continued

F2. Which status remains uncompleted?

B. Ledger correction posting

The supplied facts confirm the duplicate but explicitly leave ledger correction unposted.

[Return to the exercise, page 88](#)

F / Guided speaking

1. J14

Bookkeeper: The invoice reference is J14.

Turn 1. J14 identifies the invoice duplicated in tracker version 3.

2. 180

Controller: The invoice amount is 180 dollars.

Turn 2. One hundred eighty is the invoice amount, not a proven recovered payment.

3. entry

Bookkeeper: One duplicate tracker entry is confirmed.

Turn 3. Entry describes the verified repeated record without asserting a duplicate cash payment.

4. posted

Controller: No ledger correction has been posted.

Turn 4. Posted is the accounting stage explicitly not completed in the supplied status.

[Return to the conversation, page 89](#)

08 / Answers and explanations / continued

F / Rebuild the exchange

1. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "Should I remove the original message so nobody relies on it later?" Ellis: [missing response] Rosa: "The source file and import information should remain available too, rather than disappearing during a tracker cleanup." Which response belongs in the gap?

D. Preserve the correction trail through the actual records process. Link the explicit correction to the earlier message so readers can see what replaces the false claim.

A Not here. This line belongs to turn 6, after Rosa says: "The two rows sum to \$360 in the tracker. That doesn't show \$360 leaving the bank." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 4, after Rosa says: "It's a \$180 invoice showing twice. I jumped from two rows to two payments, which wasn't justified." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 10, after Rosa says: "I'll send the same recipients a correction. How do I make sure the recovery claim doesn't remain the headline?" It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Ellis's response in turn 14. It connects Rosa's preceding point with Rosa's follow-up. Correction trail links the original false statement, explicit correction, and evidence rather than silently erasing history.

[Return to the exercise, page 89](#)

Review 1 / Explanations

Cumulative review

1. A colleague needs the term for this meaning: Order document specifying requested items and terms; abbreviated PO. Which term fits?

A. purchase order

A Correct. purchase order: Order document specifying requested items and terms; abbreviated PO. The usual combination is "match the purchase order".

B Not here. invoice reference: Identifier for a supplier bill. The usual combination is "quote the invoice reference".

C Not here. query status: Current state of an unresolved inquiry. The usual combination is "preserve query status".

D Not here. order quantity: Number of units requested on the purchase order. The usual combination is "compare order quantity".

[Return to the exercise, page 24](#)

2. A colleague needs the term for this meaning: Invoice still shown as unsettled in the relevant ledger. Which term fits?

C. open invoice

A Not here. accounts receivable: Records of amounts due from customers; abbreviated AR. The usual combination is "check accounts receivable".

B Not here. credit balance: Account position representing an amount in the customer's favor under the relevant records. The usual combination is "verify a credit balance".

C Correct. open invoice: Invoice still shown as unsettled in the relevant ledger. The usual combination is "explain an open invoice".

D Not here. net difference: Result after offsetting the stated amounts for comparison. The usual combination is "calculate the net difference".

[Return to the exercise, page 24](#)

Review 1 / Explanations / continued

3. Rebuild the exchange from "A184: two lamps without a receiving record". Mina: "Someone suggested changing R9 to twelve because it would match the order. That would hide the gap." Joel: [missing response] Mina: "Does this prove an overcharge? I need to answer a colleague without accusing the supplier on incomplete evidence." Which response belongs in the gap?

B. Agreed. The received quantity in R9 should remain ten unless the appropriate evidence and correction process establish something different. The query must preserve what we currently know.

A Not here. This line belongs to turn 18, after Mina says: "Please say whether you found the missing record. Handled wouldn't tell me whether the exception is resolved." It addresses that point, not the missing turn in the supplied exchange.

B Correct. This is Joel's response in turn 10. It connects Mina's preceding point with Mina's follow-up. Received quantity documented in R9 is ten and must not be overwritten to force agreement with the other records.

C Not here. This line belongs to turn 8, after Mina says: "Please check with receiving and keep A184, P61, and R9 together in the query." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 14, after Mina says: "Then I'll say two unsupported by the available record, not definitely undelivered." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 24](#)

Review 1 / Explanations / continued

4. Rebuild the exchange from "The money arrived; the invoice allocation did not".

Luis: "Keep both invoice numbers and the receipt amount together in the request, please. That will help our team identify the right payment." **Ava:** [missing response]

Luis: "I'll ask for the intended reference. Then you'll have something firmer than an amount that happens to match." Which response belongs in the gap?

D. The customer account summary will show 410 at \$600, 411 at \$400, and Pine's identified \$600 receipt awaiting application.

A Not here. This line belongs to turn 2, after Luis says: "Your message says both invoices are open, but we sent six hundred dollars. Has that payment been missed?" It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 12, after Luis says: "So the remaining four hundred doesn't itself prove that 411 is the unpaid invoice. The allocation could affect the individual balances." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 10, after Luis says: "Before I go back to them, the overall figures are a thousand in invoices and six hundred received. Is that right?" It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Ava's response in turn 18. It connects Luis's preceding point with Luis's follow-up. Customer account groups Pine's two invoices and identified receipt while preserving their separate allocation states.

[Return to the exercise, page 24](#)

Review 2 / Explanations

Cumulative review

1. A colleague needs the term for this meaning: Amount reported in the relevant bank record. Which term fits?

B. bank balance

A Not here. bank charge: Fee recorded by the bank for a relevant service. The usual combination is "identify a bank charge".

B Correct. bank balance: Amount reported in the relevant bank record. The usual combination is "identify the bank balance".

C Not here. timing difference: Mismatch caused by the same item appearing at different times. The usual combination is "explain a timing difference".

D Not here. direction of difference: Which figure is higher or lower and by how much. The usual combination is "state the direction of difference".

[Return to the exercise, page 46](#)

2. A colleague needs the term for this meaning: Record of work activity relevant to the review. Which term fits?

D. work log

A Not here. audit trail: Record showing the history and basis of changes. The usual combination is "preserve the audit trail".

B Not here. timecard: Record of employee work-time entries. The usual combination is "check the timecard".

C Not here. time correction: Authorized amendment to a time record based on the relevant evidence. The usual combination is "document a time correction".

D Correct. work log: Record of work activity relevant to the review. The usual combination is "review the work log".

[Return to the exercise, page 46](#)

Review 2 / Explanations / continued

3. Rebuild the exchange from "The money arrived; the invoice allocation did not".

Luis: "Before I go back to them, the overall figures are a thousand in invoices and six hundred received. Is that right?" **Ava:** [missing response] **Luis:** "So the remaining four hundred doesn't itself prove that 411 is the unpaid invoice. The allocation could affect the individual balances." Which response belongs in the gap?

C. Yes. The net difference across these stated items is \$400. That acknowledges the receipt without deciding which invoice it settles.

A Not here. This line belongs to turn 2, after Luis says: "Your message says both invoices are open, but we sent six hundred dollars. Has that payment been missed?" It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 12, after Luis says: "So the remaining four hundred doesn't itself prove that 411 is the unpaid invoice. The allocation could affect the individual balances." It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Ava's response in turn 10. It connects Luis's preceding point with Luis's follow-up. Net difference is four hundred dollars after comparing the thousand-dollar invoice total with the six-hundred-dollar receipt.

D Not here. This line belongs to turn 16, after Luis says: "Are you also saying anything is overdue? I haven't seen a due date in the information we've discussed." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 46](#)

4. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "I'll hand over Tuesday clock-out missing, roster 17:00, Eli recalls 17:30, log review pending before 14:00." **Hana:** [missing response] **Dev:** "I'll keep the exception visible and the actual finish unconfirmed until the review supplies a supported result." Which response belongs in the gap?

C. That is an accurate payroll handoff. Add that actual finish remains unconfirmed, so the next person does not mistake the two candidate times for a completed decision.

A Not here. This line belongs to turn 6, after Dev says: "There's a work log available. Can you review it before 14:00 today?" It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 12, after Dev says: "Once you begin checking, can I say 17:30 is approved, or do I need the actual result?" It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Hana's response in turn 18. It connects Dev's preceding point with Dev's follow-up. Payroll handoff carries the record gap, source-specific times, pending evidence review, and internal deadline together.

D Not here. This line belongs to turn 8, after Dev says: "I'm being asked to clear the queue. Entering the roster time now and checking later would make an assumption look verified." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 46](#)

Review 3 / Explanations

Cumulative review

1. A colleague needs the term for this meaning: Amount subtracted from pay in the stated calculation. Which term fits?

C. deduction

A Not here. pay statement: Document showing the relevant earnings and deductions. The usual combination is "read the pay statement".

B Not here. gross-to-net: Relationship between gross pay, deductions, and the resulting net amount. The usual combination is "explain gross-to-net movement".

C Correct. deduction: Amount subtracted from pay in the stated calculation. The usual combination is "identify a deduction".

D Not here. voluntary deduction: Deduction based on an applicable employee election or agreement. The usual combination is "verify a voluntary deduction".

[Return to the exercise, page 68](#)

2. A colleague needs the term for this meaning: Entry deliberately left out of the proposed set. Which term fits?

C. excluded item

A Not here. authorization limit: Boundary of what a recorded approval permits. The usual combination is "preserve the authorization limit".

B Not here. pending evidence: Supporting material not yet available. The usual combination is "identify pending evidence".

C Correct. excluded item: Entry deliberately left out of the proposed set. The usual combination is "identify the excluded item".

D Not here. payment batch: Group of payment items prepared for joint processing. The usual combination is "prepare a payment batch".

[Return to the exercise, page 68](#)

Review 3 / Explanations / continued

3. Rebuild the exchange from "A missing clock-out is not a known finish time". Dev: "Please keep the request neutral. A missed clock-out doesn't mean Eli did no work."

Hana: [missing response] Dev: "Once you begin checking, can I say 17:30 is approved, or do I need the actual result?" Which response belongs in the gap?

A. Call it a time exception requiring review. We are checking a record gap; we have not established dishonesty, absence, or a confirmed finish time.

A Correct. This is Hana's response in turn 10. It connects Dev's preceding point with Dev's follow-up. Time exception describes the missing or inconsistent record without accusing Eli or proving that no work occurred.

B Not here. This line belongs to turn 4, after Dev says: "The roster says 17:00. Eli recalls 17:30, but the timecard has no end entry." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 16, after Dev says: "When there's an authorized correction, the next colleague will need to see why the entry changed." It addresses that point, not the missing turn in the supplied exchange.

D Not here. This line belongs to turn 14, after Dev says: "And the 14:00 cutoff is today's internal review deadline, not a rule deciding Eli's entitlement to pay." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 68](#)

4. Rebuild the exchange from "Seven approved items, no released batch". Imani: "I'll retain seven approved, seven proposed, V22 excluded, and the batch unreleased."

Ben: [missing response] Imani: "The supplier update will name the stage we actually know, without saying the money has gone." Which response belongs in the gap?

D. Yes. The approval trail should show the actual permissions while the release status remains separate. Nobody should infer payment confirmation merely from the existence of item approvals.

A Not here. This line belongs to turn 6, after Imani says: "Have those seven been released, or are we only talking about invoice approval?" It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 20, after Imani says: "The supplier update will name the stage we actually know, without saying the money has gone." It addresses that point, not the missing turn in the supplied exchange.

C Not here. This line belongs to turn 10, after Imani says: "The approver is back at three. Is that a release time I can give the supplier?" It addresses that point, not the missing turn in the supplied exchange.

D Correct. This is Ben's response in turn 18. It connects Imani's preceding point with Imani's follow-up. Approval trail records the actual permissions without substituting them for uncompleted release or payment stages.

[Return to the exercise, page 68](#)

Review 4 / Explanations

Cumulative review

1. A colleague needs the term for this meaning: Matter still unresolved or incomplete. Which term fits?

D. open item

A Not here. handover time: Time responsibility passes to the next person. The usual combination is "confirm the handover time".

B Not here. supporting invoice: Supplier bill retained as evidence for the review. The usual combination is "attach the supporting invoice".

C Not here. maintenance expense: Cost associated with relevant maintenance work. The usual combination is "identify the maintenance expense".

D Correct. open item: Matter still unresolved or incomplete. The usual combination is "retain the open item".

[Return to the exercise, page 90](#)

2. A colleague needs the term for this meaning: Conclusion supported by the stated review. Which term fits?

C. verified finding

A Not here. cash movement: Actual transfer of money into or out of an account. The usual combination is "confirm cash movement".

B Not here. transaction reference: Identifier connecting records to the relevant business item. The usual combination is "retain the transaction reference".

C Correct. verified finding: Conclusion supported by the stated review. The usual combination is "report the verified finding".

D Not here. tracker: Working record used to monitor items or statuses. The usual combination is "identify the tracker".

[Return to the exercise, page 90](#)

Review 4 / Explanations / continued

3. Rebuild the exchange from "Seven approved items, no released batch". Imani: "The approver is back at three. Is that a release time I can give the supplier?" Ben: [missing response] Imani: "I'll keep 15:00 as the approver's return, with no promised release time." Which response belongs in the gap?

C. It is the return time, fifteen hundred. It tells us when the approver returns, not what the review outcome will be or when any payment will reach a supplier.

A Not here. This line belongs to turn 20, after Imani says: "The supplier update will name the stage we actually know, without saying the money has gone." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 6, after Imani says: "Have those seven been released, or are we only talking about invoice approval?" It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Ben's response in turn 10. It connects Imani's preceding point with Imani's follow-up. Return time is 15:00 for the approver, not a guaranteed batch-release or payment time.

D Not here. This line belongs to turn 14, after Imani says: "Could you read back the status for the team, so we don't use approved to mean several different things?" It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 90](#)

4. Rebuild the exchange from "A duplicate entry, not a recovered payment". Rosa: "Sending this correction doesn't give me permission to alter the ledger, so I'll keep those actions separate." Ellis: [missing response] Rosa: "My final wording will say one confirmed tracker duplicate, no established duplicate payment or recovery, and no ledger correction posted." Which response belongs in the gap?

C. Yes. Change authorization must cover the specific amendment. A corrected message doesn't approve or post an accounting entry.

A Not here. This line belongs to turn 8, after Rosa says: "No ledger change has been posted either. I shouldn't say the accounts are fixed because you've identified the import problem." It addresses that point, not the missing turn in the supplied exchange.

B Not here. This line belongs to turn 16, after Rosa says: "The source file and import information should remain available too, rather than disappearing during a tracker cleanup." It addresses that point, not the missing turn in the supplied exchange.

C Correct. This is Ellis's response in turn 18. It connects Rosa's preceding point with Rosa's follow-up. Change authorization is required for the actual amendment and is not created by correcting a message.

D Not here. This line belongs to turn 2, after Rosa says: "Ellis, my J14 update said a duplicate payment had been recovered. I need to withdraw that: the evidence only establishes a repeated tracker entry." It addresses that point, not the missing turn in the supplied exchange.

[Return to the exercise, page 90](#)

Additional case 1 / Explanations

Extended conversation

1. prepaid expense

Turn 2. The payment covers future support service; the specified accounting treatment initially carries the unconsumed cost as an asset rather than treating each later expense as a new payment.

2. recognition schedule

Turn 4. The accountant specifies twelve equal monthly amounts across July through June, so \$1,200 divided by twelve is \$100 per month, not a six-month allocation.

3. cumulative expense

Turn 6. Three months at \$100 each produce \$300 cumulative expense through September; that is not the amount to add if July and August are already posted.

4. current-period adjustment

Turn 8. Only September's \$100 remains to be recognized; adding \$300 again would repeat the \$200 already posted for July and August.

5. carrying amount

Turn 10. After recognizing \$300 of the \$1,200 cost, the remaining prepaid asset is \$900 under the supplied schedule; it is not a bank balance or a refund claim.

6. noncash adjustment

Turn 12. Recognizing the used portion reduces the prepaid asset and increases expense without another cash payment; the original \$1,200 cash outflow occurred in July.

[Return to the conversation, page 93](#)

Transfer exchange

1. 600

Manager: Expense through June should total 600 dollars.

Turn 1. April, May, and June are three months at \$200, totaling \$600 cumulatively.

Additional case 1 / Explanations / continued

2. 200

Bookkeeper: Only 200 dollars remains for June recognition.

Turn 2. The \$400 for April and May is already posted, so the incremental June amount is \$200, not \$600.

3. 1800

Manager: The proposed prepaid balance after June is 1800 dollars.

Turn 3. The original \$2,400 less \$600 cumulative expense leaves \$1,800 of unconsumed service.

4. no

Bookkeeper: The June allocation requires no additional cash payment.

Turn 4. The service was paid in advance; recognizing June's portion is not another supplier payment.

[Return to the conversation, page 96](#)

Additional case 2 / Explanations

Extended conversation

1. nondiscretionary bonus

Turn 2. The supplied production bonus is includable in the regular rate and earned entirely in this workweek, so it changes the overtime calculation as well as adding eighty-eight dollars.

2. regular rate

Turn 4. The includable straight-time earnings plus bonus are \$968; dividing by all forty-four worked hours gives a \$22 regular rate, not the \$20 base rate.

3. half-time premium

Turn 6. With straight time for every worked hour already included, the additional overtime premium is half of the \$22 regular rate, or \$11 for each of four overtime hours.

4. gross earnings

Turn 8. The \$968 straight-time-plus-bonus amount plus \$44 overtime premium totals \$1,012 gross, before taxes or other deductions.

5. true-up

Turn 10. The corrected premium is \$44, of which \$40 was already paid; the additional overtime amount is \$4, separate from the still-unpaid \$88 bonus.

6. payroll reconciliation

Turn 12. The original \$920 gross plus the \$88 unpaid bonus and \$4 premium difference equals the corrected \$1,012 total; neither the full premium nor the original pay is paid twice.

[Return to the conversation, page 98](#)

Transfer exchange

1. 20

Assistant: The regular rate is 20 dollars per hour.

Turn 1. Straight time \$828 plus bonus \$92 equals \$920; dividing by forty-six hours gives \$20, not the \$18 base rate.

Additional case 2 / Explanations / continued

2. 60

Reviewer: The corrected additional half-time premium totals 60 dollars.

Turn 2. Half of the \$20 regular rate is \$10; six overtime hours therefore require \$60 premium in total.

3. 980

Assistant: Corrected total gross is 980 dollars.

Turn 3. The \$920 straight-time-plus-bonus amount plus \$60 premium equals \$980 gross.

4. six

Reviewer: Beyond the unpaid bonus, the overtime true-up is six dollars.

Turn 4. The corrected \$60 premium less the \$54 already paid leaves \$6 extra, not another full \$60.

[Return to the conversation, page 101](#)

Additional case 3 / Explanations

Extended conversation

1. due-date basis

Turn 2. The report ages from the due date, not the issue date; A is due October 1 and is thirty days past due on October 31.

2. aging date

Turn 4. October 31 is the fixed date against which overdue days are measured; using today's date or the invoice issue date would change the report's meaning.

3. open balance

Turn 6. A's original \$500 invoice less the \$100 already applied leaves \$400 outstanding; the aging bucket must contain \$400, not the full original invoice amount.

4. aging bucket

Turn 8. The stated 1-30-day bucket includes both one and thirty days; A's \$400 and B's \$300 therefore total \$700 in that bucket.

5. current balance

Turn 10. C is not yet due at the October 31 aging date, so its \$200 is current despite having an October 1 issue date.

6. control total

Turn 12. The three open balances are \$400, \$300, and \$200, totaling \$900; the bucket amounts must reconcile to that same total without adding the applied \$100 again.

[Return to the conversation, page 103](#)

Transfer exchange

1. 31

Clerk: D is 31 days past due.

Turn 1. From October 30 to November 30 is thirty-one days; overdue begins October 31, placing D in the 31-60 bucket.

Additional case 3 / Explanations / continued

2. 200

Manager: D's open balance in that bucket is 200 dollars.

Turn 2. The \$260 invoice less the \$60 applied payment leaves \$200 outstanding.

3. current

Clerk: E's \$150 belongs in the current bucket.

Turn 3. An item due on November 30 is not yet overdue on that same date under the supplied rule.

4. 440

Manager: Total open receivables are 440 dollars.

Turn 4. D \$200 plus E \$150 plus F \$90 equals \$440; the already-applied \$60 is not added back.

[Return to the conversation, page 106](#)

Find a phrase by purpose

Matching an invoice to its supporting records

Identify the invoice: I am querying Alder invoice A184.

Name the order: It relates to purchase order P61.

State the billed quantity: The invoice bills twelve desk lamps.

[Full phrase bank, page 7](#)

Explaining receipts and outstanding customer balances

Acknowledge receipt: We have identified your \$600 receipt.

Separate the missing detail: The receipt does not include an invoice reference.

Name the invoices: Invoice 410 is \$600 and invoice 411 is \$400.

[Full phrase bank, page 17](#)

Qualifying a bank reconciliation difference

Name the cutoff: This reconciliation is through June 30.

State the direction: The bank balance is \$300 lower than the cash ledger.

Identify the ledger entry: The deposit was recorded in the ledger on June 30.

[Full phrase bank, page 29](#)

Requesting evidence for time exceptions

Identify the exception: Tuesday's timecard is missing a clock-out.

Name the planned time: The roster shows a 17:00 finish.

Attribute the recollection: Eli recalls finishing at 17:30.

[Full phrase bank, page 39](#)

Find a phrase by purpose / continued

Explaining a payroll preview

Acknowledge the concern: You are asking why preview B shows less net pay.

Start with the unchanged figure: Gross pay remains \$1,200 in both previews.

Explain preview A: A shows \$200 in deductions and \$1,000 net.

[Full phrase bank, page 51](#)

Making approval status unambiguous

Identify the original set: We began with eight invoices.

State the approved count: Seven have recorded approval.

Name the exception: V22 is awaiting its receiving document.

[Full phrase bank, page 61](#)

Handing over a period-close review

State the close position: Nine of ten checklist items are complete.

Name the open item: The maintenance invoice still needs period review.

Give the amount: The invoice is for \$240.

[Full phrase bank, page 73](#)

Correcting records while preserving the trail

Identify the record: This concerns tracker version 3 and invoice J14.

State the invoice amount: J14 is for \$180.

Describe the duplication: The same file was imported twice.

[Full phrase bank, page 83](#)

Vocabulary index

account-level position[Lesson 02, p. 15](#)**accounts payable**[Lesson 01, p. 5](#)**accrual**[Lesson 07, p. 71](#)**actual finish**[Lesson 04, p. 37](#)**adjusting entry**[Lesson 07, p. 71](#)**aging date**[Case 3, p. 102](#)**allocation query**[Lesson 02, p. 16](#)**approval evidence**[Lesson 01, p. 6](#)**approval trail**[Lesson 06, p. 60](#)**audit trail**[Lesson 04, p. 38](#)**bank activity**[Lesson 03, p. 27](#)**bank charge**[Lesson 03, p. 28](#)**batch count**[Lesson 06, p. 60](#)**batch proposal**[Lesson 06, p. 59](#)**carrying amount**[Lesson 07, p. 72, Case 1, p. 92](#)**cash movement**[Lesson 08, p. 82](#)**change authorization**[Lesson 08, p. 82](#)**clock-out**[Lesson 04, p. 37](#)**close status**[Lesson 07, p. 72](#)**completion claim**[Lesson 03, p. 28](#)**control total**[Case 3, p. 102](#)**correction owner**[Lesson 08, p. 82](#)**accountant review**[Lesson 07, p. 71](#)**accounts receivable**[Lesson 02, p. 15](#)**accrued expense**[Lesson 07, p. 71](#)**adjusted balance**[Lesson 03, p. 28](#)**aging bucket**[Lesson 02, p. 16, Case 3, p. 102](#)**allocation instruction**[Lesson 02, p. 16](#)**approval dependency**[Lesson 06, p. 59](#)**approval status**[Lesson 04, p. 37](#)**approver**[Lesson 06, p. 59](#)**authorization limit**[Lesson 06, p. 60](#)**bank balance**[Lesson 03, p. 27](#)**bank reconciliation**[Lesson 03, p. 27](#)**batch membership**[Lesson 06, p. 60](#)**batch release**[Lesson 06, p. 59](#)**cash ledger**[Lesson 03, p. 27](#)**cash receipt**[Lesson 02, p. 15](#)**clock-in**[Lesson 04, p. 37](#)**close checklist**[Lesson 07, p. 71](#)**collection message**[Lesson 02, p. 16](#)**control stage**[Lesson 06, p. 60](#)**controller**[Lesson 08, p. 81](#)**correction status**[Lesson 05, p. 50](#)

Vocabulary index / continued

correction trail[Lesson 08, p. 82](#)**cross-reference**[Lesson 08, p. 82](#)**current balance**[Case 3, p. 102](#)**customer account**[Lesson 02, p. 15](#)**cutoff question**[Lesson 07, p. 71](#)**deduction**[Lesson 05, p. 49](#)**deduction line**[Lesson 05, p. 49](#)**deposit**[Lesson 03, p. 27](#)**direction of difference**[Lesson 03, p. 28](#)**due-date basis**[Case 3, p. 102](#)**duplicate import**[Lesson 08, p. 81](#)**earnings line**[Lesson 05, p. 49](#)**exception item**[Lesson 06, p. 60](#)**excluded item**[Lesson 06, p. 59](#)**follow-up owner**[Lesson 07, p. 72](#)**gross earnings**[Case 2, p. 97](#)**gross-to-net**[Lesson 05, p. 50](#)**handover time**[Lesson 07, p. 72](#)**interest credit**[Lesson 03, p. 28](#)**invoice approval**[Lesson 06, p. 59](#)**invoice quantity**[Lesson 01, p. 5](#)**invoice-level balance**[Lesson 02, p. 15](#)**credit balance**[Lesson 02, p. 16](#)**cumulative expense**[Case 1, p. 92](#)**current-period adjustment**[Case 1, p. 92](#)**cutoff evidence**[Lesson 07, p. 72](#)**days past due**[Lesson 02, p. 16](#)**deduction authority**[Lesson 05, p. 50](#)**deduction total**[Lesson 05, p. 49](#)**deposit in transit**[Lesson 03, p. 27](#)**document chain**[Lesson 01, p. 6](#)**duplicate entry**[Lesson 08, p. 81](#)**duplicate payment**[Lesson 08, p. 81](#)**employee recollection**[Lesson 04, p. 37](#)**exception queue**[Lesson 04, p. 38](#)**final payroll**[Lesson 05, p. 50](#)**general ledger**[Lesson 07, p. 72](#)**gross pay**[Lesson 05, p. 49](#)**half-time premium**[Case 2, p. 97](#)**import log**[Lesson 08, p. 81](#)**internal cutoff**[Lesson 04, p. 37](#)**invoice date**[Lesson 07, p. 71](#)**invoice reference**[Lesson 01, p. 6, Lesson 02, p. 15](#)**journal entry**[Lesson 07, p. 72](#)

Vocabulary index / continued

ledger[Lesson 02, p. 15](#)**ledger balance**[Lesson 03, p. 27](#)**line item**[Lesson 01, p. 5](#)**matching amount**[Lesson 02, p. 16](#)**net difference**[Lesson 02, p. 16](#)**noncash adjustment**[Case 1, p. 92](#)**open balance**[Case 3, p. 102](#)**open item**[Lesson 07, p. 71](#)**order reference**[Lesson 01, p. 6](#)**overbilling**[Lesson 01, p. 6](#)**overstatement**[Lesson 08, p. 82](#)**pay component**[Lesson 05, p. 49](#)**pay run**[Lesson 05, p. 49](#)**payer identity**[Lesson 02, p. 16](#)**payment confirmation**[Lesson 06, p. 59](#)**payment hold**[Lesson 01, p. 6](#)**payment status**[Lesson 06, p. 60](#)**payroll preview**[Lesson 05, p. 49](#)**payroll reconciliation**[Case 2, p. 97](#)**pending evidence**[Lesson 06, p. 60](#)**posted correction**[Lesson 08, p. 81](#)**posting date**[Lesson 03, p. 27](#)**ledger adjustment**[Lesson 03, p. 28](#)**ledger correction**[Lesson 08, p. 81](#)**maintenance expense**[Lesson 07, p. 71](#)**matching exception**[Lesson 01, p. 5](#)**net pay**[Lesson 05, p. 49](#)**nondiscretionary bonus**[Lesson 05, p. 50](#), [Case 2, p. 97](#)**open invoice**[Lesson 02, p. 15](#)**order quantity**[Lesson 01, p. 5](#)**outstanding check**[Lesson 03, p. 28](#)**overdue**[Lesson 02, p. 16](#)**partial delivery**[Lesson 01, p. 6](#)**pay period**[Lesson 04, p. 38](#)**pay statement**[Lesson 05, p. 49](#)**payment batch**[Lesson 06, p. 59](#)**payment execution**[Lesson 06, p. 59](#)**payment recovery**[Lesson 08, p. 81](#)**payroll handoff**[Lesson 04, p. 38](#)**payroll query**[Lesson 05, p. 50](#)**payroll register**[Lesson 05, p. 49](#)**period close**[Lesson 07, p. 71](#)**posting approval**[Lesson 07, p. 72](#)**posting period**[Lesson 07, p. 71](#)

Vocabulary index / continued

prepaid expense[Case 1, p. 92](#)**preview comparison**[Lesson 05, p. 50](#)**quantity variance**[Lesson 01, p. 6](#)**receipt allocation**[Lesson 02, p. 15](#)**received quantity**[Lesson 01, p. 5](#)**receiving record**[Lesson 01, p. 5](#)**reconciliation cutoff**[Lesson 03, p. 27](#)**reconciliation sign-off**[Lesson 03, p. 28](#)**record retention**[Lesson 08, p. 82](#)**recording error**[Lesson 03, p. 28](#)**regular rate of pay**[Lesson 05, p. 50](#)**remittance advice**[Lesson 02, p. 15](#)**reported hours**[Lesson 04, p. 38](#)**retraction**[Lesson 08, p. 82](#)**review outcome**[Lesson 04, p. 38](#)**roster**[Lesson 04, p. 37](#)**scheduled hours**[Lesson 04, p. 38](#)**settlement**[Lesson 02, p. 15](#)**source file**[Lesson 08, p. 81](#)**status correction**[Lesson 08, p. 82](#)**statutory deduction**[Lesson 05, p. 50](#)**supervisor review**[Lesson 04, p. 37](#)**prepayment**[Lesson 07, p. 72](#)**purchase order**[Lesson 01, p. 5](#)**query status**[Lesson 01, p. 6](#)**receipt reference**[Lesson 01, p. 6](#)**receiving evidence**[Lesson 06, p. 59](#)**recognition schedule**[Lesson 07, p. 72, Case 1, p. 92](#)**reconciliation evidence**[Lesson 03, p. 28](#)**reconciling item**[Lesson 03, p. 27](#)**recorded approval**[Lesson 06, p. 59](#)**regular rate**[Case 2, p. 97](#)**release status**[Lesson 06, p. 60](#)**remittance notice**[Lesson 06, p. 60](#)**resolution evidence**[Lesson 08, p. 82](#)**return time**[Lesson 06, p. 59](#)**review status**[Lesson 03, p. 28](#)**scheduled finish**[Lesson 04, p. 37](#)**service period**[Lesson 07, p. 71](#)**source attribution**[Lesson 04, p. 38](#)**statement of account**[Lesson 02, p. 16](#)**status readback**[Lesson 06, p. 60](#)**subsequent activity**[Lesson 03, p. 27](#)**supplier account**[Lesson 01, p. 6](#)

Vocabulary index / continued

supplier invoice[Lesson 01, p. 5](#)**supporting document**[Lesson 01, p. 5](#)**supporting record**[Lesson 05, p. 49](#)**time correction**[Lesson 04, p. 38](#)**timecard**[Lesson 04, p. 37](#)**timing difference**[Lesson 03, p. 27](#)**tracker version**[Lesson 08, p. 81](#)**true-up**[Case 2, p. 97](#)**unapplied cash**[Lesson 02, p. 16](#)**unmatched balance**[Lesson 01, p. 6](#)**unreconciled difference**[Lesson 03, p. 28](#)**variance explanation**[Lesson 05, p. 50](#)**verified hours**[Lesson 04, p. 38](#)**withholding**[Lesson 05, p. 50](#)**working total**[Lesson 08, p. 82](#)**supplier update**[Lesson 06, p. 60](#)**supporting invoice**[Lesson 07, p. 72](#)**three-way match**[Lesson 01, p. 5](#)**time exception**[Lesson 04, p. 37](#)**timesheet approval**[Lesson 04, p. 38](#)**tracker**[Lesson 08, p. 81](#)**transaction reference**[Lesson 08, p. 82](#)**unallocated receipt**[Lesson 02, p. 15](#)**unit price**[Lesson 01, p. 5](#)**unposted item**[Lesson 07, p. 72](#)**unverified entry**[Lesson 04, p. 38](#)**verified finding**[Lesson 08, p. 81](#)**voluntary deduction**[Lesson 05, p. 50](#)**work log**[Lesson 04, p. 37](#)

References and publication notes

All cases, organizations, figures, and conversations are fictional teaching material, not transcripts. Communication practice does not replace qualified advice or current workplace procedures.

[1] US Bureau of Labor Statistics. Bookkeeping, Accounting, and Auditing Clerks.

Occupational context for financial records, posting, accuracy checks, and reconciliation. No source examples or statistical forecasts are reproduced. Source checked 10 October 2026.

<https://www.bls.gov/ooh/office-and-administrative-support/bookkeeping-accounting-and-auditing-clerks.htm>

[2] US Department of Labor. Fact Sheet 21: Recordkeeping.

Background on accurate time and pay records. The fictional cutoff is an internal review time, not a legal pay rule. Source checked 10 October 2026.

<https://www.dol.gov/agencies/whd/fact-sheets/21-flsa-recordkeeping>

[3] OpenStax. Financial Accounting, section 8.6: Bank Reconciliation.

Terminology reference for timing differences and reconciliation. The book uses original figures and dialogues, not the source exercises or diagrams. Source checked 10 October 2026.

<https://openstax.org/books/principles-financial-accounting/pages/8-6-define-the-purpose-of-a-bank-reconciliation-and-prepare-a-bank-reconciliation-and-its-associated-journal-entries>

[4] OpenStax. Financial Accounting, section 4.1: Adjusting Entries.

Background for accounting periods and adjustment terminology. The fictional close item remains subject to accountant review, with no posting instruction. Source checked 10 October 2026.

<https://openstax.org/books/principles-financial-accounting/pages/4-1-explain-the-concepts-and-guidelines-affecting-adjusting-entries>

Companion course

The website offers the eight-lesson course and related practice. This book can be used independently. No audio access or external account is needed for its exercises.

<https://englishladder.com/efsp-bookkeeping-payroll.html>

Explain the figures. Preserve the evidence.

Eight record-based conversations build precise financial English: invoice matching, customer receipts, bank reconciliation, time exceptions, payroll previews, payment approvals, period-close handoffs, and traceable corrections.

Matching an invoice to its supporting records

A184 bills twelve lamps and P61 orders twelve, but R9 supports ten received. The difference is two lamps. The agreement between invoice and order does not remove the mismatch with the receiving record.

Explaining receipts and outstanding customer balances

Invoices 410 and 411 total \$1,000. The identified \$600 receipt leaves a \$400 net difference across those stated items. Do not call the full \$1,000 unpaid without acknowledging the receipt, and do not claim invoice 411 is the confirmed remaining debt.

Qualifying a bank reconciliation difference

At the June 30 cutoff, the bank is \$300 lower than the ledger. A \$300 deposit recorded in the ledger on June 30 appears at the bank on July 1. That sequence is consistent with a timing difference in the stated direction.

Requesting evidence for time exceptions

The roster gives 17:00, Eli recalls 17:30, and the actual finish remains unconfirmed. Do not convert the scheduled time into verified work time or treat a missing clock-out as proof of no work.

Phil Stilwell

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