

AUDITING PROBLEMS QUIZ NO. 1

“One of the most important keys to Success is having the discipline to do what you know you should do, even when you don’t feel like doing it.”

PROBLEM 1

MARADONA CO. had the following bank reconciliation on June 30, 2018:

Balance per bank statement, June 30	3,200,000
Deposit transit	<u>400,000</u>
Total	3,600,000
Outstanding checks	<u>(900,000)</u>
Balance per book, June 30	<u>2,700,000</u>

The **bank statement** for the month of July showed the following:

Deposits (including P200,000 note collected for the depositor entity)	9,000,000
Disbursements (including P140,000 NSF check and P10,000 service charge)	7,000,000

All reconciling items on June 30 cleared through the bank in July. The deposit in transit amounted to P1,000,000 and the outstanding checks totaled P600,000 on July 31.

1. What is the amount of cash in bank that should be reported on July 31, 2017?

- a. 5,000,000
- b. 5,400,000
- c. 5,200,000
- d. 5,600,000

2. What is the cash balance per ledger on July 31, 2017?

- a. 5,350,000
- b. 5,550,000
- c. 4,500,000
- d. 5,400,000

3. What is the amount of cash receipts for book for the month of July?

- a. 9,800,000
- b. 8,600,000
- c. 9,400,000
- d. 9,600,000

4. What is the amount of cash disbursements per book for the month of July?

- a. 7,300,000
- b. 6,700,000
- c. 6,850,000
- d. 6,550,000

SOLUTION – SITUATION PROBLEM 1

Question 1 Answer D

Balance per bank – June 30	3,200,000
July bank deposits	9,000,000
July bank disbursements	<u>(7,000,000)</u>
Balance per bank – July 31	5,200,000
July deposits in transit	1,000,000
July outstanding checks	<u>(600,000)</u>
Adjusted bank balance	<u>5,600,000</u>

Accounts Receivable Testing Questions

R Sandford



Accounts Receivable Testing Questions:

Decoding **Accounts Receivable Testing Questions**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Accounts Receivable Testing Questions**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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