

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

**Wisconsin. State Board of
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 - Chapter 3: Accounts Receivable Testing Questions in Everyday Life
 - Chapter 4: Accounts Receivable Testing Questions in Specific Contexts
 - Chapter 5: Conclusion
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6. In chapter 5, this book will draw a conclusion about Accounts Receivable Testing Questions. The final chapter will summarize the key points that have been discussed throughout the book.

The book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Accounts Receivable Testing Questions.

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Table of Contents Accounts Receivable Testing Questions

1. Understanding the eBook Accounts Receivable Testing Questions
 - The Rise of Digital Reading Accounts Receivable Testing Questions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounts Receivable Testing Questions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounts Receivable Testing Questions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounts Receivable Testing Questions
 - Personalized Recommendations
 - Accounts Receivable Testing Questions User Reviews and Ratings
 - Accounts Receivable Testing Questions and Bestseller Lists
5. Accessing Accounts Receivable Testing Questions Free and Paid eBooks
 - Accounts Receivable Testing Questions Public Domain eBooks
 - Accounts Receivable Testing Questions eBook Subscription Services
 - Accounts Receivable Testing Questions Budget-Friendly Options
6. Navigating Accounts Receivable Testing Questions eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounts Receivable Testing Questions Compatibility with Devices
 - Accounts Receivable Testing Questions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounts Receivable Testing Questions
 - Highlighting and Note-Taking Accounts Receivable Testing Questions
 - Interactive Elements Accounts Receivable Testing Questions

8. Staying Engaged with Accounts Receivable Testing Questions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounts Receivable Testing Questions
9. Balancing eBooks and Physical Books Accounts Receivable Testing Questions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounts Receivable Testing Questions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounts Receivable Testing Questions
 - Setting Reading Goals Accounts Receivable Testing Questions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounts Receivable Testing Questions
 - Fact-Checking eBook Content of Accounts Receivable Testing Questions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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