

## 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

**M Planty**



**Accounts Receivable Testing Questions:**

The book delves into Accounts Receivable Testing Questions. Accounts Receivable Testing Questions is an essential topic that needs to be grasped by everyone, from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Accounts Receivable Testing Questions, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:
    - Chapter 1: Introduction to Accounts Receivable Testing Questions
    - Chapter 2: Essential Elements of Accounts Receivable Testing Questions
    - Chapter 3: Accounts Receivable Testing Questions in Everyday Life
    - Chapter 4: Accounts Receivable Testing Questions in Specific Contexts
    - Chapter 5: Conclusion
  2. In chapter 1, the author will provide an overview of Accounts Receivable Testing Questions. This chapter will explore what Accounts Receivable Testing Questions is, why Accounts Receivable Testing Questions is vital, and how to effectively learn about Accounts Receivable Testing Questions.
  3. In chapter 2, this book will delve into the foundational concepts of Accounts Receivable Testing Questions. The second chapter will elucidate the essential principles that need to be understood to grasp Accounts Receivable Testing Questions in its entirety.
  4. In chapter 3, the author will examine the practical applications of Accounts Receivable Testing Questions in daily life. This chapter will showcase real-world examples of how Accounts Receivable Testing Questions can be effectively utilized in everyday scenarios.
  5. In chapter 4, this book will scrutinize the relevance of Accounts Receivable Testing Questions in specific contexts. This chapter will explore how Accounts Receivable Testing Questions is applied in specialized fields, such as education, business, and technology.
  6. In chapter 5, the author 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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