

Exercises Problem in Bank Reconciliation :
Intermediate Acctg. Vol. 1 By Valix

Exercise 1. Apathy co. Provided the following :

Apathy Company				
Date	Check no.	Withdrawals	Deposits	Balance
Dec. 2			100,000	100,000
18	104	10,000		90,000
20	101	5,000		85,000
22	106	25,000		60,000
27			50,000	110,000
29			10,000	120,000
29	103	40,000		80,000
29 CM			30,000	110,000
31 Service Charge DM		2,000		108,000

First Bank						
Dec. 1	Deposit	100,000	Dec. 4	Check no.	101	5,000
21	Deposit	50,000			102	15,000
27	Deposit	10,000			103	40,000
31	Deposit	80,000			104	10,000
10	105	30,000				
				14	106	25,000
				28	107	50,000

The credit made by the bank on Dec. 29, represents the proceeds a note received from a customer which was given to the bank for collection by the entity on Dec. 26.

Required:

1. Prepare a bank reconciliation using adjusted balances.
2. Prepare adjusting entries

Exercise 2.

Zodiac Company provided the following information:

Balance per book, March 31	800,000
Cash receipts for April	4,100,000
Cash disbursements for April	3,800,000
Outstanding checks as of April 30 of which No.	
1333 had been certified	
No. 1331	40,000
NO. 1332	30,000
No. 1333	50,000
No. 1334	60,000
No. 1335	10,000

The Problem Bank Practice Problems For Financial Management

L Cohen



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