

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

# **Bank Reconciliation Practice Problems And Solutions**

**Charles T. Horngren, J. Arthur Leer**



## **Bank Reconciliation Practice Problems And Solutions:**

*Volume One Accounting Practice Problems Questions Answers Solutions ,*      **Wiley CPA Examination Review 2007-2008, Problems and Solutions** Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site      *Wiley CPA Examination Review, Problems and Solutions* O. Ray Whittington, 2013-06-21 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates trust to prepare for the CPA exam and pass it Wiley CPA Exam Review 40th Edition contains more than 4 200 multiple choice questions and includes complete information on the Task Based Simulations Published annually this comprehensive two volume paperback set provides all the information candidates need in order to pass the Uniform CPA Examination format Features multiple choice questions AICPA Task Based Simulations and written communication questions all based on the CBT e format Covers all requirements and divides the exam into 47 self contained modules for flexible study Offers nearly three times as many examples as other CPA exam study guides Other titles by Whittington Wiley CPA Exam Review 2013 With timely and up to the minute coverage Wiley CPA Exam Review 40th Edition covers all requirements for the CPA Exam giving the candidate maximum flexibility in planning their course of study and success      **Wiley CPA Examination Review, Problems and Solutions** Patrick R. Delaney, O. Ray Whittington, 2012-06-12 The 1 CPA exam review self study leader The CPA exam review self study program more CPA candidates turn to take the test and pass it Wiley CPA Exam Review 39th Edition contains more than 4 200 multiple choice

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