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

Exercise 1. Apathy co. Provided the following:

| Date                 | Check no. | Withdrawals | Deposits | Balance |
|----------------------|-----------|-------------|----------|---------|
| Dec. 2               |           |             | 100,000  | 100,000 |
| 18                   | 104       | 10,000      |          | 90,000  |
| 20                   | 101       | 5,000       |          | 85,000  |
| 2.2                  | 106       | 25,000      |          | 60,000  |
| 27                   |           |             | 50,000   | 110,000 |
| 2.9                  |           |             | 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. 10 | 5,00    | 0   |  |
| 21         | Deposit |      | 50,000  | 6      | 10           | 2 15,00 | 0.0 |  |
| 27         | Deposit |      | 10,000  | 8      | 10           | 3 40,00 | 00  |  |
| 31.        | Deposit |      | 80,000  | 8      | 10           |         | 00  |  |
| 10         |         | 1.05 | 30,000  |        |              |         |     |  |
|            |         |      |         | 1.4    | 10           | 6 25,00 | 00  |  |
|            |         |      |         | 2.8    | 10           | 7 50,00 | 00  |  |

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:

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

Exercise 2.

Zodiac Company provided the following information:

| Balance per book, M  | 800,000                   |     |
|----------------------|---------------------------|-----|
| Cash receipts for Ap | 4,100,000                 |     |
| Cash disbursements   | 3,800,000                 |     |
| Outstanding checks   | as of April 30 of which I | No. |
| 1333 had been cer    | rtified                   |     |
| 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**

Patrick R. Delaney, Ray Whittington, O. Ray Whittington

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

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