

CHAPTER 4 QUIZ

1. On May 31, Soney Corporation's Cash account showed a balance of \$14,500 before the bank reconciliation was prepared. After examining the May bank statement and items included with it, the company's accountant found the following items:

Checks outstanding	\$3,150
Deposits outstanding	2,500
NSF check	100
Service charges	75

Error: Soney Corp. wrote a check for \$115 but recorded it incorrectly for \$1,150.

What is the amount of cash that should be reported in the company's balance sheet as of May 31?

- a. \$15,000
 - b. \$11,000
 - c. \$12,250
 - d. \$13,000
2. The balance shown in the August bank statement of The Dolphin Company was \$20,800. After examining the August bank statement and items included with it, the company's accountant found:

Checks outstanding	\$4,300
NSF check	140
Note collected by bank for The Dolphin Company	1,200
Deposits outstanding	1,800
Bank service fees	60

What is the amount of cash that should be reported in the balance sheet as of August 31?

- a. \$20,000
- b. \$17,200
- c. \$20,000
- d. \$19,300

Grade Accounting Final Exam Review For 2014

Morris Goldstein



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