

CHAPTER 7

INTERNAL CONTROL AND CASH

SOLUTIONS TO BRIEF EXERCISES

BRIEF EXERCISE 7.1

1. All transactions should include original, dated receipts.
2. Disbursement cash should be made in the company safe.
3. Receipts and payments are performed by different staffs.
4. Responsibilities related to duty should be assigned to specific employees.
5. Disburse receipts are pre-approved by accounting department.

BRIEF EXERCISE 7.2

1. Documentation
2. Physical and nonphysical
3. Physical controls
4. Assignment of responsibility
5. Segregation of duties
6. Physical Control

BRIEF EXERCISE 7.3

January deposits in transit:

Deposits in transit at beginning of month	\$ 10,000
Add: Deposits recorded in company books this month	15,000
Less: Deposits recorded on this month's bank statements	5,000
Deposits in transit at end of month	<u>\$20,000</u>

February deposits in transit:

Deposits in transit at beginning of month	\$20,000
Add: Deposits recorded in company books this month	15,000
Less: Deposits recorded on this month's bank statements	5,000
Deposits in transit at end of month	<u>\$30,000</u>

Internal Controle And Cash Solution To Exercises

RJ Alexander



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2018-06-06 Accounting Principles provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective. This product helps students get the most out of their accounting course by making practice simple. Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework.

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