#### PERCHASIL SENSE II.

- The amount reported as "Cash" on a company's statement of financial position normally should exclude
  - a postdated checks that are envable to the company
  - b. cash in a passoil account.
  - undelivered checks written and signed by the company.
  - d. potty cash-
- 2. Which of the following would not be classified as easi?"
  - a. Personal checks
  - b. Travelers' checks
  - c. Cashiery checks
  - d. Providence observe
- 3. What is the proper accounting treatment for a stale check?
  - Revert back to cosh and accounts payable.
  - b. Revert back to cash and a credit to usin.
  - Removed
  - at It is became a combin-
- 4. Which of the following is not a basic characteristic of a system of cash coercol?
  - a. Use of a vougher system.
  - Combined responsibility for handling and recording each
  - c. Daily deposit of all cash received
  - d. Internal audits at irregular intervals.
- 5. The principal purpose of a voucher system is to provide assurance that
  - all cash receipts are deconited intact in the bank.
  - all each disbursements are accessed before a check in assert
  - c. all each receipts are recorded in the accounting records.
  - d. all purchase invoices are supported by debit memoranda.
- Which of the following cash transfers would appear as a deposit in transit on the December 31, 20x1 bank reconciliation?

	Blank Account A Disbursing Date (Month Day)		Bank Account B Rappiying Date (Month Day)	
	Pley Black		Fler Blank	
100	102/03/0	1.25(3)(0)	1,022(0)	112/340
Sh.	1.72	1/2/2000	8/25/39/3	1.2-31
460	100	102030	100	8.00(8.0)
40	1.00	12001	1.02	1.02

Which of the following transfers would not appear as an outstanding check on the December 31, 20x1 bank reconciliation?

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Michal Rosen-Zvi

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