

# **PROBLEM 1**

1. The amount reported as "Cash" on a company's statement of financial position normally should include
  - a. postdated checks that are payable to the company.
  - b. cash in a payroll account.
  - c. undelivered checks written and signed by the company.
  - d. petty cash.
2. Which of the following would not be classified as cash?
  - a. Personal checks
  - b. Travelers' checks
  - c. Cashiers' checks
  - d. Postdated checks
3. What is the proper accounting treatment for a stale check?
  - a. Revert back to cash and accounts payable.
  - b. Revert back to cash and a credit to gain.
  - c. Ignored
  - d. Either a or b
4. Which of the following is not a basic characteristic of a system of cash control?
  - a. Use of a voucher system
  - b. Combined responsibility for handling and recording cash
  - 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
  - a. all cash receipts are deposited intact in the bank.
  - b. all cash disbursements are approved before a check is issued.
  - c. all cash receipts are recorded in the accounting records.
  - d. all purchase invoices are supported by debit memoranda.
6. Which of the following cash transfers would appear as a deposit in transit on the December 31, 20x1 bank reconciliation?
 

	Bank Account A Disbursing Date (Month/Day)		Bank Account B Receiving Date (Month/Day)	
	Per Bank	Per Books	Per Bank	Per Books
a.	12/31	12/30	12/31	12/30
b.	1/2	12/30	12/31	12/31
c.	1/3	12/31	1/2	12/31
d.	1/3	12/31	1/2	1/2

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

	Bank Account A	Bank Account B
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# Intermediate Accounting Test Chapters 1 5

**N Colangelo**



## **Intermediate Accounting Test Chapters 1-5:**

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