

COMPREHENSIVE PROBLEM 2 - ACP 323

MARK WALTER CORPORATION was incorporated 3 years ago as a trading company engaged in the sale and distribution of hardware and electrical supplies. Its office and store is located in Batangas City.

You were given by your client's controller a copy of the trial balance as of December 31, 2020.

The company maintains its bank account with Secured Bank. Your review of the bank reconciliation statement disclosed the following information:

1. On December 22, 2020, the bank erroneously credited the account of Mark Walter Corporation for P195,000 representing deposit for the account of another company.

Bank reconciling item. No adjustment to the cash per book

2. Post-dated checks totaling P37,900 were included in the deposits in transit. These represent collections of accounts receivable from customers. The checks were actually deposited on January 5, 2021.

Accounts Receivable	37,900	
Cash		37,900

3. On December 28, 2020, the company issued checks to creditors totaling P115,000. These checks were released on January 5, 2021.

Cash	115,000	
Accounts payable		115,000

4. A check dated December 12, 2020 in payment of accounts payable was recorded as P12,000. Upon examination of the checks returned by the bank, the actual amount was P21,000.

Accounts Payable	9,000	
Cash		9,000

5. A check for P4,750 in payment of a minor repair of office equipment was not recorded on the company books.

Operating Expenses	4,750	
Cash		4,750

6. Transfer of fund of P59,300 to Secured Bank current account of DBS Securities was not recorded. This pertains to purchase of 5,000 securities to be held as trading securities. Based on quoted price as of December 31, 2020, the market value per share is P8.20.

Trading securities	59,300	
Cash		59,300

7. Interest earned amounting to P5,720 was not recorded.

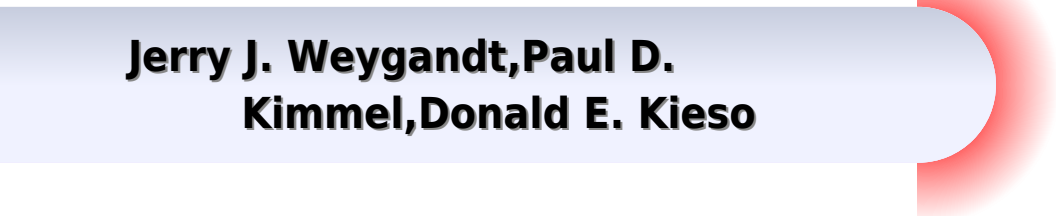
Cash	5,720	
Other Income (Interest Income)		5,720

8. Deposits in transit and outstanding checks at December 31, 2020 amounted to P89,200 and P132,000 respectively.

No entry/Bank reconciling items

Answer For Comprehensive Problem 1weygandt

**Jerry J. Weygandt,Paul D.
Kimmel,Donald E. Kieso**



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in real world decision making Adaptive practice opportunities and engaging real world industry examples strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting An increased emphasis on Indigenous perspectives and environmental social and governance ESG issues serves as a first step in urging students to acknowledge their role as individuals students and aspiring professionals in addressing societal inequities

Managerial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, Ibrahim M. Aly, 2018-05-28 Managerial Accounting teaches students the fundamental concepts of managerial accounting in a concise and easy to comprehend fashion Stimulating review materials at the end of each section helps students develop their decision making skills Students are provided the tools and guidance to take more initiative in their learning making them more engaged more prepared and more confident

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web interactions and if nothing else will give you and parents a point of reference if conflict arises here is a sample outline of such a meeting which we elaborate upon in our free

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