

Reconciling a bank statement; journalizing a bank service charge, a dishonored check, and petty cash transactions

James Astrup owns a business called LawnMow. Selected general ledger accounts are given below.

110 Cash	140 Prepaid Insurance	535 Repair Expense
115 Petty Cash	320 James Astrup, Drawing	540 Supplies Expense
120 Accts. Rec.—Bruce Kassola	520 Miscellaneous Expense	550 Utilities Expense
130 Supplies	530 Rent Expense	

Instructions:

1. Journalize the following transactions completed during August of the current year. Use page 20 of the journal given below. Source documents are abbreviated as follows: check, C; memorandum, M; calculator tape, T.

Transactions:

- Aug. 21. Paid cash to establish a petty cash fund, \$300.00. C110.
 24. Paid cash for repairs, \$165.00. C111.
 26. Paid cash for supplies, \$60.00. C112.
 27. Received notice from the bank of a dishonored check from Bruce Kassola, \$140.00, plus \$35.00 fee; total, \$175.00. M33.
 28. Paid cash for miscellaneous expense, \$31.00. C113.
 31. Paid cash to owner for personal use, \$400.00. C114.
 31. Paid cash to replenish the petty cash fund, \$255.00: supplies, \$125.00; miscellaneous expense, \$130.00. C115.
 31. Received cash from sales, \$350.00. T31.
2. On August 31 of the current year, LawnMow received a bank statement dated August 30. Prepare a bank statement reconciliation. Use August 31 of the current year as the date. The following information is obtained from the August 30 bank statement and from the records of the business.

5 Mastery Problem Accounting Answers

**Dr. S. K. Singh, ,Dr. D. K. Pandey, ,Dr.
H. P. Singh**

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vinte dal 2018 al 2021 è stato anche capo allenatore della nazionale di basket degli stati uniti

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