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Problem Number Description Difficulty Level Time Allotted (min.) 1A Identify problems and recommend inventory system. Moderate 20-30 2A Record inventory transactions and post to inventory

Accounting Principles, Third Canadian Edition

Exact procedures will be different in every company, but the basic principles should be the same. The person or persons who handle the cash and make the bank deposit should not have access to the cash register tapes or the accounting records. The cash register tapes should be used in creating the journal entries in the accounting records.

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(b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar year. Accounting periods of less than one year are called interim periods. 2. The two generally accepted accounting principles that relate to adjusting the accounts are:

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Accounting for the disposition of a note receivable and an account receivable are the same. An account receivable is an informal promise to pay, while a note receivable is a written promise to pay. Account receivable results from a credit sale while a note receivable can result from financing a purchase, lending money, or extending an account ...

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2A Determine impact of reacquired shares. Moderate 25-30 3A Allocate dividends between preferred and common shares. Simple 15-20 4A Show impact of transactions on accounts.

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