

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:

- 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.

- 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

- 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

- 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

- 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

- 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

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

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

- 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

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

Answer For Comprehensive Problem 1weygandt:

Whispering the Secrets of Language: An Psychological Quest through **Answer For Comprehensive Problem 1weygandt**

In a digitally-driven world where monitors reign great and immediate communication drowns out the subtleties of language, the profound secrets and psychological nuances concealed within words usually move unheard. However, nestled within the pages of **Answer For Comprehensive Problem 1weygandt** a fascinating fictional prize pulsing with natural emotions, lies a fantastic quest waiting to be undertaken. Composed by a talented wordsmith, this enchanting opus encourages readers on an introspective trip, delicately unraveling the veiled truths and profound influence resonating within ab muscles fabric of each word. Within the emotional depths of the moving review, we shall embark upon a genuine exploration of the book is key subjects, dissect its interesting publishing type, and fail to the strong resonance it evokes strong within the recesses of readers hearts.

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