

Intermediate Accounting 1 – Practice Quiz

Problem 1. Tranvia Company revealed the following information on December 31, 2019:

Cash in checking account	350,000
Cash in money market	750,000
Treasury bill, purchased November 1, 2019	3,500,000
Time deposit purchased December 31, 2019 maturing March 31, 2020	4,000,000

What amount should be reported as cash and cash equivalents on December 31, 2019?

- a. 1,100,000
- b. 3,850,000
- c. 4,600,000
- d. 8,600,000

Solution:

Cash in checking account	350,000
Cash in money market account	750,000
Treasury bill, purchased November 1, 2019	
maturing Jan. 31, 2020	<u>3,500,000</u>
	4,600,000

Problem 2. Affable Company provided the following information at year-end comprising the cash account:

Cash in bank- demand deposit	5,000,000
Cash on hand	400,000
Postage stamps used	5,000
Certificate of time deposit	1,500,000
Money order	50,000
Manager check	100,000
Traveler check	1,000,000
Postdated customer check	500,000

What total amount should be reported as cash at year-end?

- a. 8,050,000
- b. 7,050,000
- c. 6,550,000
- d. 6,450,000

Solution:

Cash in bank-demand deposit	5,000,000
Cash on hand	400,000
Money order	50,000
Manager check	100,000
Traveler check	1,000,000
Postdated customer check	<u>500,000</u>
	7,050,000

Brief Exercise Intermediate Accounting

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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years Intermediate Accounting, Volume 2 Irene M. Wiecek, Donald E. Kieso, Jerry J. Weygandt, Bruce J. McConomy, Laura D. Wiley, Terry D. Warfield, 2025-02-10 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today's students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry

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