

Workbook answers

Section 4 (Chapters 14–22 of the Coursebook)

Multiple choice questions

- | | |
|------|------|
| 1 D | 15 D |
| 2 A | 16 B |
| 3 B | 17 C |
| 4 D | 18 C |
| 5 B | 19 C |
| 6 A | 20 A |
| 7 B | 21 B |
| 8 B | 22 B |
| 9 A | 23 D |
| 10 C | 24 C |
| 11 D | 25 D |
| 12 A | 26 B |
| 13 C | 27 C |
| 14 A | |

Structured questions

- 1 Bank statement balance 3 540 + amounts not credited (935 + 242 + 187) 1 364 – cheques not presented (295 + 182 + 304) 781 = cash book balance 4 123

2 a

Christina							
Cash book (bank columns only)							
Date	Details	Fo.	\$	Date	Details	Fo.	\$
20–4				20–4			
Nov 1	Balance	by/d	3 280	Nov 1	Bank charges		109
					Insurance		850
					Balance	c/d	2 321
			<u>3 280</u>				<u>3 280</u>
20–4							
Nov 1	Balance	by/d	2 321				

b

Christina		
Bank reconciliation statement at 31 October 20–4		
	\$	\$
Balance shown on bank statement		208
Add Amounts not yet credited – sales		1 643
Bank error		<u>750</u>
		2 601
Less Cheque not yet presented – Wilma		<u>280</u>
Balance shown in cash book		<u>2 321</u>

c 2 321 current asset

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Xiaolong Qi



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