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1. It helps solidify a long-term relationship with the customer, encourages the customer to purchase more, and decreases the time it takes for the company to see a liquid asset (cash). Cash can be used for other purposes immediately, such as reinvesting the business, paying down loans quicker, and distributing dividends to shareholders. 3.

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Q1. On a bank reconciliation, an unrecorded

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debit memorandum for printing checks is:  
Noted as a memorandum only. Added to the book  
balance of cash. Deducted from the book  
balance of cash. Added to the bank balance of  
cash. Deducted from the bank balance of cash.  
Q2.

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College. Course. Advanced Accounting Theory  
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"The accounting entries become scattered



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through the ledger” means that the individual debit and credit amounts contained in one accounting entry are recorded in a variety of accounts throughout the ledger. Recording each transaction separately and in chronological order provides an important, continuous record of all transactions.

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Answers GOALS ACHIEVEMENT. 1. true 2. true 3.  
false 4. false 5. outstanding checks 6. true  
7. ending balance per company records 8.  
petty cash receipts 9. Cash 10. true 11.  
false. FILL IN THE BLANKS. 1. Cash, postdated  
checks 2. cash budget 3. daily 4. Deposits in  
transit 5. bank statement 6. petty cash  
vouchers 7. current asset 8. market 9.  
income. MULTIPLE CHOICE. 1. a.

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from ACC 202 at Wabash College. Managerial Accounting Chapter 6 Quiz Name \_ 1. \_Product costs consist of direct labor, direct materials and Chapter 6.1. Objectives for Chapter 6.1. Define Accounting terms related to a work sheet for a services business organization organized as a proprietorship.

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SOLUTIONS TO BRIEF EXERCISES. BRIEF EXERCISE 6-1 (a) Ownership of the goods belongs to the consignor (Smart). Thus, these goods should be included in Smart's inventory. (b) The

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goods in transit should not be included in the inventory count because ownership by Smart does not occur until the goods reach the buyer.

## ~~CHAPTER 6~~

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4 Chapter 1 / Overview of Financial

Accounting CP 1-6 Since equity is \$200,000 and retained earnings is \$40,000, share capital must be \$160,000. 1. ASSETS = Cash +

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Accounts Receivable + Unused Supplies + Land  
+ Building + Equipment = \$33,000 + \$82,000 +  
\$2,000 + \$25,000 + \$70,000 + \$30,000 =  
\$242,000 2.

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voided check. A report of deposits,  
withdrawals, and bank balances sent to a.... A  
bank card that automatically deducts the  
amount of a purchas... A petty cash on hand  
amount that is less than the recorded amo... A  
check that cannot be processed because the  
maker has made it... bank statement.

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