

BE7-1

Cash in bank—savings account	67,880	Checking account
Cash on hand	8,670	Postdated check
Cash refund due from IRS	40,120	Certificates of de

Answer to Questions

Cash in bank—savings account	\$67,880
Cash on hand	8,670
Checking account balance.....	24,390
Cash to be reported.....	<u>\$100,940</u>

BE7-3 Relates to 7-2 (Uses net method to account for cash)

1-Jun Accounts Receivable	61,838	
Sales		61,838
12-Jun Cash	61,838	
Accounts Receivable		61,838

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LM Reder



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