

Chapter 10

CASH AND INTERNAL CONTROLS

LEARNING OBJECTIVES

LO 1 Describe and apply internal controls for a business

LO 2 Prepare a bank reconciliation and related journal entries

LO 3 Apply cash controls

LO 4 Prepare a petty cash fund and record related journal entries

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Assessment Questions

A5-1 **LO 1**

What are internal controls? Explain.

A5-2 **LO 1**

List three reasons for designing internal controls in a company.

A5-3 **LO 3, 4**

List two general controls that can be used for petty cash.

A5-4 **LO 3**

List two controls that can be used to prevent the misuse of cash.

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