

## Continuing Cookie Chronicle

(Note: This is a continuation of the Cookie Chronicle from Chapters 1 through 6.)

**CCG7 Part 1** Natalie is struggling to keep up with the recording of her accounting transactions. She is spending a lot of time marketing and selling mixers and giving her cookie classes. Her friend John is an accounting student who runs his own accounting service. He has asked Natalie if she would like to have him do her accounting.

John and Natalie meet and discuss her business. John suggests that he do the following for Natalie.

1. Hold onto cash until there is enough to be deposited. (He would keep the cash locked up in his vehicle). He would also take all of the deposits to the bank at least twice a month.
2. Write and sign all of the checks.
3. Record all of the deposits in the accounting records.
4. Record all of the checks in the accounting records.
5. Prepare the monthly bank reconciliation.
6. Transfer all of Natalie's manual accounting records to his computer accounting program. John maintains all of the accounting information that he keeps for his clients on his laptop computer.
7. Prepare monthly financial statements for Natalie to review.
8. Write himself a check every month for the work he has done for Natalie.

### Instructions

Identify the weaknesses in internal control that you see in the system that John is recommending. (Consider the principles of internal control identified in the chapter.) Can you suggest any improvements if John is hired to do Natalie's accounting?

**Part 2** Natalie decides that she cannot afford to hire John to do her accounting. One way that she can ensure that her cash account does not have any errors and is accurate and up-to-date is to prepare a bank reconciliation at the end of each month.

Natalie would like you to help her. She asks you to prepare a bank reconciliation for June 2018 using the following information.

# Continuing Cookie Chronicle Chapter Answers

**K Payea**



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