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they are all related to the (Valley Publishing Company) audit practice case we used in class.

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#112 - Central State
Bank - Payroll RB
12/31/20x2 [Prepared
by client] 1/16/x3
Balance per bank,

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12/31/x2 2,000 C, U

Add: Deposits in transit

0 V Less: Outstanding
checks 0 V Balance per
general ledger 2,000

TB-1 T T Footings

checked C Confirmed

by bank, A-3 U Traced
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statement V Auditor

agrees that there are
no deposits in transit or

...

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to help you: 1. Think

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with a business perspective. 2. Recognize and evaluate audit issues in a business setting and communicate your assessment to colleagues. 3.

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