

- d. Nope, you will have to ask our petty cash custodian for your reimbursement. All disbursements below \$5,000 will have to be paid out of the petty cash fund.
8. By requiring that all deposits must be deposited intact and all disbursements, except petty disbursements, be made through check, you are implementing an internal control called
- Regular bank reconciliations.
 - Imprest system.
 - Voucher system.
 - Bossy system.
9. By requiring that all disbursements must be supported by CDVs, you are implementing an internal control called
- Regular bank reconciliations.
 - Imprest system.
 - Voucher system.
 - Bossy system.
10. Which of the following is incorrect regarding the petty cash fund?
- The petty cash fund should only be used for recurring expenses that are not material enough to warrant disbursement through check.
 - Each petty cash disbursement must be supported by a properly authorized petty cash voucher.
 - The requesting party should affix his or her signature on the petty cash voucher acknowledging the receipt of the petty cash.
 - For a big company, each petty cash voucher must be authorized by the Chief Executive Officer or President.

Chapter 9

Accounting Practice Set

Learning Competencies

The learners should be able to.....

1. Perform the steps in the accounting cycle, from preparation of documents to the preparation, analysis, and interpretation of financial statements

Practice Set

The November 30, 20x1 trial balance of Rak N' Koll Co., a call center business, shows the following information:

RAK N' KOLL

Trial Balance
November 30, 20x1

ACCOUNTS	Debit	Credit
Cash	340,000	
Accounts receivable		
Prepaid insurance		
Computer equipment	1,400,000	
Accumulated depreciation		240,000
Loans payable		1,000,000
Owner's equity		1,254,000
Owner's drawings	3,300,000	
Service fees		4,890,000
Salaries expense	990,000	
Rent expense	1,100,000	
Utilities expense	165,000	
Office supplies expense	84,000	
Insurance expense	5,000	
Totals	7,384,000	7,384,000

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Table of Contents Accounting Practice Set Answers Tee Time Merchandise

1. Understanding the eBook Accounting Practice Set Answers Tee Time Merchandise
 - The Rise of Digital Reading Accounting Practice Set Answers Tee Time Merchandise
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Practice Set Answers Tee Time Merchandise
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting Practice Set Answers Tee Time Merchandise
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Practice Set Answers Tee Time Merchandise
 - Personalized Recommendations
 - Accounting Practice Set Answers Tee Time Merchandise User Reviews and Ratings
 - Accounting Practice Set Answers Tee Time Merchandise and Bestseller Lists

5. Accessing Accounting Practice Set Answers Tee Time Merchandise Free and Paid eBooks
 - Accounting Practice Set Answers Tee Time Merchandise Public Domain eBooks
 - Accounting Practice Set Answers Tee Time Merchandise eBook Subscription Services
 - Accounting Practice Set Answers Tee Time Merchandise Budget-Friendly Options
6. Navigating Accounting Practice Set Answers Tee Time Merchandise eBook Formats
 - ePub, PDF, MOBI, and More
 - Accounting Practice Set Answers Tee Time Merchandise Compatibility with Devices
 - Accounting Practice Set Answers Tee Time Merchandise Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Practice Set Answers Tee Time Merchandise
 - Highlighting and Note-Taking Accounting Practice Set Answers Tee Time Merchandise
 - Interactive Elements Accounting Practice Set Answers Tee Time Merchandise
8. Staying Engaged with Accounting Practice Set Answers Tee Time Merchandise
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting Practice Set Answers Tee Time Merchandise
9. Balancing eBooks and Physical Books Accounting Practice Set Answers Tee Time Merchandise
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting Practice Set Answers Tee Time Merchandise
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting Practice Set Answers Tee Time Merchandise
 - Setting Reading Goals Accounting Practice Set Answers Tee Time Merchandise
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting Practice Set Answers Tee Time Merchandise
 - Fact-Checking eBook Content of Accounting Practice Set Answers Tee Time Merchandise
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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