

- 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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**Kavanagh & Brown**



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David Himmelblau,1924      Garden Blitz Manual Accounting Practice Set, Solutions Manual Hartnett & Yap,2006-01-01

**The Accounting Educators' Journal** ,1988      *Accountants' Index* American Institute of Certified Public  
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Deposit of Two Copies in the Office** Library of Congress. Copyright Office,1927      Solutions Manual for Rockford

Corporation Donald E. Kieso,1997-09-19      **Subject Guide to Books in Print** ,2001      **Reckon Accounting Practice  
Set with Solutions Advanced Level** Syed Tirmizi,2015-05-23 This advanced level practice set is for students learning  
Reckon Accounting students can practice transactions of Richmond Papers Pty Ltd and can create final accounts and  
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*Lazydaze MYOBv16 Accounting Practice Set, Solutions Manual Supplement* Kavanagh & Brown,2006-12-01

**Instructors Resource Manual and Solutions, Chap. 1-15** Jeffrey Slater,2002-09-04      Vocational-technical Learning  
Materials Bruce Reinhart,1974      **Reckon Accounting Practice Set with Solutions Entry Level** Syed Tirmizi,2015-05-14  
This entry level practice set is for students learning Reckon Accounting students can practice transactions of Mobiles 4 U Pty  
Ltd and can create financial reports It covers following topics Banking Suppliers and Purchases Customers and Sales  
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Ex Libris ,1925      *Accountancy Problems with Solutions* Leo Greendlinger,1911      Elementary Accounting Frank  
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