

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
 a. Regular bank reconciliations. c. Voucher system.
 b. Imprest system. d. Bossey system.

9. By requiring that all disbursements must be supported by CDVs, you are implementing an internal control called
 c. Regular bank reconciliations. c. Voucher system.
 d. Imprest system. d. Bossey system.

10. Which of the following is incorrect regarding the petty cash fund?
 a. The petty cash fund should only be used for recurring expenses that are not material enough to warrant disbursement through check.
 b. Each petty cash disbursement must be supported by a properly authorized petty cash voucher.
 c. The requesting party should affix his or her signature on the petty cash voucher acknowledging the receipt of the petty cash.
 d. 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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- Chapter 2: Essential Elements of Accounting Practice Set Solutions
- Chapter 3: Accounting Practice Set Solutions in Everyday Life
- Chapter 4: Accounting Practice Set Solutions in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, the author will provide an overview of Accounting Practice Set Solutions. The first chapter will explore what Accounting Practice Set Solutions is, why Accounting Practice Set Solutions is vital, and how to effectively learn about Accounting Practice Set Solutions.
3. In chapter 2, this book will delve into the foundational concepts of Accounting Practice Set Solutions. The second chapter will elucidate the essential principles that need to be understood to grasp Accounting Practice Set Solutions in its entirety.
4. In chapter 3, the author will examine the practical applications of Accounting Practice Set Solutions in daily life. The third chapter will showcase real-world examples of how Accounting Practice Set Solutions can be effectively utilized in everyday scenarios.
5. In chapter 4, the author will scrutinize the relevance of Accounting Practice Set Solutions in specific contexts. This chapter will explore how Accounting Practice Set Solutions is applied in specialized fields, such as education, business, and technology.
6. In chapter 5, this book will draw a conclusion about Accounting Practice Set Solutions. The final chapter will summarize the key points that have been discussed throughout the book.

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Table of Contents Accounting Practice Set Solutions

1. Understanding the eBook Accounting Practice Set Solutions
 - The Rise of Digital Reading Accounting Practice Set Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting Practice Set Solutions
 - 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 Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting Practice Set Solutions
 - Personalized Recommendations
 - Accounting Practice Set Solutions User Reviews and Ratings
 - Accounting Practice Set Solutions and Bestseller Lists
5. Accessing Accounting Practice Set Solutions Free and Paid eBooks
 - Accounting Practice Set Solutions Public Domain eBooks
 - Accounting Practice Set Solutions eBook Subscription Services
 - Accounting Practice Set Solutions Budget-Friendly Options
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 - ePub, PDF, MOBI, and More
 - Accounting Practice Set Solutions Compatibility with Devices
 - Accounting Practice Set Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Accounting Practice Set Solutions
 - Highlighting and Note-Taking Accounting Practice Set Solutions
 - Interactive Elements Accounting Practice Set Solutions
8. Staying Engaged with Accounting Practice Set Solutions

- Joining Online Reading Communities
- Participating in Virtual Book Clubs
- Following Authors and Publishers Accounting Practice Set Solutions

9. Balancing eBooks and Physical Books Accounting Practice Set Solutions

- Benefits of a Digital Library
- Creating a Diverse Reading Collection Accounting Practice Set Solutions

10. Overcoming Reading Challenges

- Dealing with Digital Eye Strain
- Minimizing Distractions
- Managing Screen Time

11. Cultivating a Reading Routine Accounting Practice Set Solutions

- Setting Reading Goals Accounting Practice Set Solutions
- Carving Out Dedicated Reading Time

12. Sourcing Reliable Information of Accounting Practice Set Solutions

- Fact-Checking eBook Content of Accounting Practice Set Solutions
- 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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