

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            |                  |
| <b>Totals</b>            | <b>7,384,000</b> | <b>7,384,000</b> |

# Accounting Practice Set Solutions

**American Institute of Certified Public  
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## **Accounting Practice Set Solutions:**

*Intermediate Accounting* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis **INTERMEDIATE ACCOUNTING** by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured. Through thirty years and twelve best selling editions the text has built a reputation for accuracy, comprehensiveness and student success. **Intermediate Accounting** Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version. **Fundamentals of Intermediate Accounting** presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities. Readers will gain a solid foundation in such areas as the standard setting process, the three major financial statements, revenue recognition, income taxes, reporting disclosure issues and much more.

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Division of Health Services Financing,1976    **Departments of Labor, Health and Human Services, Education, and Related Agencies Appropriations for 1982** United States. Congress. House. Committee on Appropriations. Subcommittee on the Departments of Labor, Health and Human Services, Education, and Related Agencies,1981    **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1957    *Complete Accounting Course* David Himmelblau,1924

**College Accounting** James A. Heintz,Robert W. Parry,1999 Heintz provides solid coverage of the accounting skills and concepts that students need to learn With an emphasis on the careful development of topics Heintz is a book that provides basic bookkeeping and accounting skills that students can take with them into the job market    **Australian National Bibliography** ,1978    Garden Blitz Manual Accounting Practice Set, Solutions Manual Hartnett & Yap,2006-01-01

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