

- 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

Accounting Practice Set Solutions

Brendan G. Carr

A red circular graphic with a gradient, appearing as a partial circle or a thick arc, located to the right of the author's name.

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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

Training for Accountancy ... Northwestern University (Evanston, Ill.). School of Commerce,1925 *Study Guide and Problem Solutions to Accompany Business Statistics: a Decision-making Approach* V. Lyman Gallup,1981 **Computer Books and Serials in Print** ,1984 **Accountants' Index** American Institute of Certified Public Accountants,1928

Financial Accounting Carl S. Warren,Philip E. Fess,1988 Understand what accounting is all about and its evolving role in business with Warren and Reeve s FINANCIAL ACCOUNTING the most successful higher education accounting text of all time You ll use the preparation of financial statements as a framemark work for understand accounting and concepts and in the rocess you ll see how to use accounting to understand business **Business Education Forum** ,1962 **Proceedings of the Insurance Accounting and Systems Association** Insurance Accounting and Systems Association,1984 The Law Reports ,1889 **The Balance Sheet** ,1980

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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
6. Navigating Accounting Practice Set Solutions eBook Formats
 - 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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waste disposal 16 3 6 laboratory emergency response 17 iv laboratory design and maintenance section 4 design

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