

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

# Accounting Practice Set Luxurious Spa Solutions

**Guillaume Favre**



## **Accounting Practice Set Luxurious Spa Solutions:**

*Luxury Spa Business* Bianca Harrington, AI, 2025-02-27 In today's competitive wellness market Luxury Spa Business explores the financial realities and strategic imperatives that determine the success of exclusive wellness retreats The book argues that profitability in this sector relies on meticulous financial management exceptional customer experience and astute navigation of market trends Did you know that the modern luxury spa must operate with the precision of any other sophisticated business while simultaneously cultivating an aura of bespoke well being This book provides concrete tools and strategies implementable to improve a business's financial performance The book guides readers through developing and managing a luxury spa business beginning with an understanding of the wellness landscape and its historical context It then divides into three sections financial planning and operational efficiency customer experience and marketing and branding Each section offers detailed analyses strategies and insights supported by case studies financial data and market research offering a comprehensive view of spa management Unique for its practical action oriented approach the book integrates business management marketing psychology and hospitality perspectives It addresses ongoing debates within the spa industry encouraging critical evaluation of business practices From revenue models to brand narrative *Luxury Spa Business* equips spa owners managers investors and entrepreneurs with the knowledge to thrive in the dynamic wellness market

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