

- 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

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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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