

- 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

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Complete Accounting Course David Himmelblau, 1926 **Proceedings of the Insurance Accounting and Systems Association** Insurance Accounting and Systems Association, 1984 **Education in the Industrial and Fine Arts in the United States** Isaac Edward Clarke, 1892 **Business Education Forum** , 1962 **The Law Reports** Incorporated Council of Law Reporting for England and Wales, 1882 Tax Practice Series , 1992 **Colorado Business Start Up Kit** , 1995 *College of Commerce Conference Series* , **Daily Information Service** National Coal Association, 1919
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sugiyono 2012 the research instrument is used as a data collection tool and the instruments commonly used in the research are some questionnaires and questionnaires submitted and given to each respondent who is sampled in

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according to sugiyono 2011 he said that research and development r d method was used to design a certain product and examine the effectiveness of the product in this study the researcher used some instruments to collect the data they were document analysis questionnaire sheet and interview guide 1 document analysis in this study

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the research instrument consisted of a questionnaire to measure students attitudes towards stem and multiple choice tests to assess students cognitive learning outcomes

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sugiyono 2011 90 minimalized sample of the research are 30 people in this research the researcher used the last option because amount of the the researcher use this instrument to know how far students understanding about skimming skill by giving answer in the questionnaire based on the guidance for skimming mc whorter 1992 81

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showed levels of research instrument validity arikunto 2010 211 degradation of accuracy between data which was happen on research object and capacity which can be reported by researcher sugiyono 2014 267 high and low validity of instrument showed how far data were collected didn t diverge from validity itself

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3 3 research instrument research instrument was the tool to collect the data according to sugiyono 2012 102 instrument is tools testing to measure some specifics phenomenon in this research the researcher used instruments in reading test to measure students reading comprehension

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the purpose of this study was to produce student worksheet lembar kerja peserta didik lkpd and pisa based test instruments that were valid practical effective and able to improve students mathematical representation abilities this type of research was the tessmer model development research

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