

- 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

**Donald E. Kieso, Jerry J.  
Weygandt, Terry D. Warfield**



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*Bureau of Community Health Services' Accounting Manual* United States. Health Services Administration.

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

**Australian National Bibliography** ,1978      **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      *Training for Accountancy ...* Northwestern University (Evanston, Ill.). School of Commerce,1925

*Garden Blitz Manual Accounting Practice Set, Solutions Manual* Hartnett & Yap,2006-01-01      **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 Balance Sheet ,1980      *Papers and Proceedings of the Annual Meeting* American Association of University Instructors in Accounting,American Accounting Association,1919

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