

- 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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Chandresh Agrawal, Nandini Books



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Intelligent Systems for Sustainable Infrastructure: AI Solutions Shaping a Green Future Ramesh Chandra Poonia,Divyansh Thakur,Ina Thakur,2025-11-01 Amidst the global challenges of climate change rapid urbanization and resource depletion there is an urgent need for intelligent and environmentally friendly infrastructure This ambitious book explores how artificial intelligence AI is altering the landscape of infrastructure planning development and management reigning in a new era of environmentally friendly and intelligent systems meant to propel a brighter future This book focuses on the revolution of urban planning renewable energy waste management disaster resilience and precision agriculture through compelling concepts and practical applications using artificial intelligence The chapters are enriched with recent case studies which serve to demonstrate the real world impact and implementation of Artificial Intelligence The chapters of this book will help the readers acquire knowledge of the novel concepts regarding green structures and policy formulation all of which are interconnected by the objective of sustainable development The book provides an interdisciplinary perspective on the impact of artificial intelligence on the development of sustainable resilient and adaptive infrastructure with contributions from academics and experts This book offers a comprehensive overview of the AI driven advancements that are paving the path to a sustainable future suitable for individuals of any level of expertise including researchers policymakers or technologists Let us create a sustainable future that is governed by artificial intelligence

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