- 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.
- 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. c. Voucher system.
  - b. Imprest system.

- d. Bossy system.
- By requiring that all disbursements must be supported by CDVs, you are implementing an internal control called
  - c. Regular bank reconciliations. c. Voucher system.
  - d. Imprest system.

- d. Bossy system.
- 10. Which of the following is incorrect regarding the petty cash fund?
  - a. 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.
  - c. The requesting party should affix his or her signature on the petty cash voucher acknowledging the receipt of the petty cash.
  - d. 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.....

 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 | 100              |
| Service fees             |           | 4,890,000        |
| Salaries expense         | 990,000   |                  |
| Rent expense             | 1,100,000 | The state of the |
| Utilities expense        | 165,000   |                  |
| Office supplies expense  | 84,000    |                  |
| Insurance expense        | 5,000     |                  |
| Totals                   | 7,384,000 | 7,384,000        |

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Intermediate Accounting Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more CIMA Official Exam Practice Kit Management Accounting Risk and Control Strategy Paul M. Collier, Stephen Foster, 2008-05 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice guestions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA's Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Helps CIMA students to prepare and pass first time The only Exam Practice material endorsed by CIMA Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls **Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is guite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success 10 Practice Sets Workbook for CDS (Combined Defence Services) Exam Disha Experts, 2018-11-19 10 Practice Sets Workbook for CDS Combined Defence Services Exam is the thoroughly revised and updated 2nd Edition It provides 10 Practice Sets along with detailed solutions Each Set contains 3 tests Mathematics General Knowledge and English Language as per the latest pattern The general knowledge questions are based on latest current affairs and are based on the latest pattern of CDS exam The solution to each Test is provided at the end of the book This book will really help the students in developing the required Speed and Strike Rate which will increase their final score in the exam Catalog of Copyright Entries. Third Series Library of Congress. Copyright Office, 1979 Catalog United States Armed Forces Institute, 1971 The Accounting Educators' Journal, 1988 The National Public Accountant ,1965 CIMA Official Exam Practice Kit Performance Strategy Stephen Foster, Teddy Foster, 2009-07-29 HELPING YOU PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME CIMA'S Exam

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