- 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:

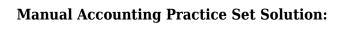
RAK N' KOLL

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	
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

Manual Accounting Practice Set Solution

Xiang Xie



Adopting the Tune of Term: An Mental Symphony within Manual Accounting Practice Set Solution

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Table of Contents Manual Accounting Practice Set Solution

- 1. Understanding the eBook Manual Accounting Practice Set Solution
 - The Rise of Digital Reading Manual Accounting Practice Set Solution
 - Advantages of eBooks Over Traditional Books
- 2. Identifying Manual Accounting Practice Set Solution
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Manual Accounting Practice Set Solution
 - User-Friendly Interface
- 4. Exploring eBook Recommendations from Manual Accounting Practice Set Solution
 - Personalized Recommendations

- Manual Accounting Practice Set Solution User Reviews and Ratings
- Manual Accounting Practice Set Solution and Bestseller Lists
- 5. Accessing Manual Accounting Practice Set Solution Free and Paid eBooks
 - Manual Accounting Practice Set Solution Public Domain eBooks
 - Manual Accounting Practice Set Solution eBook Subscription Services
 - Manual Accounting Practice Set Solution Budget-Friendly Options
- 6. Navigating Manual Accounting Practice Set Solution eBook Formats
 - o ePub, PDF, MOBI, and More
 - Manual Accounting Practice Set Solution Compatibility with Devices
 - Manual Accounting Practice Set Solution Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Manual Accounting Practice Set Solution
 - Highlighting and Note-Taking Manual Accounting Practice Set Solution
 - Interactive Elements Manual Accounting Practice Set Solution
- 8. Staying Engaged with Manual Accounting Practice Set Solution
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Manual Accounting Practice Set Solution
- 9. Balancing eBooks and Physical Books Manual Accounting Practice Set Solution
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Manual Accounting Practice Set Solution
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Manual Accounting Practice Set Solution
 - Setting Reading Goals Manual Accounting Practice Set Solution
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Manual Accounting Practice Set Solution
 - Fact-Checking eBook Content of Manual Accounting Practice Set Solution

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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