

- 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

Manual Accounting Practice Set

G Orfield



Manual Accounting Practice Set:

The book delves into Manual Accounting Practice Set. Manual Accounting Practice Set is a crucial topic that must be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Manual Accounting Practice Set, encompassing both the fundamentals and more intricate discussions.

1. The book is structured into several chapters, namely:

- Chapter 1: Introduction to Manual Accounting Practice Set
- Chapter 2: Essential Elements of Manual Accounting Practice Set
- Chapter 3: Manual Accounting Practice Set in Everyday Life
- Chapter 4: Manual Accounting Practice Set in Specific Contexts
- Chapter 5: Conclusion

2. In chapter 1, this book will provide an overview of Manual Accounting Practice Set. This chapter will explore what Manual Accounting Practice Set is, why Manual Accounting Practice Set is vital, and how to effectively learn about Manual Accounting Practice Set.

3. In chapter 2, the author will delve into the foundational concepts of Manual Accounting Practice Set. The second chapter will elucidate the essential principles that must be understood to grasp Manual Accounting Practice Set in its entirety.

4. In chapter 3, the author will examine the practical applications of Manual Accounting Practice Set in daily life. This chapter will showcase real-world examples of how Manual Accounting Practice Set can be effectively utilized in everyday scenarios.

5. In chapter 4, the author will scrutinize the relevance of Manual Accounting Practice Set in specific contexts. The fourth chapter will explore how Manual Accounting Practice Set is applied in specialized fields, such as education, business, and technology.

6. In chapter 5, this book will draw a conclusion about Manual Accounting Practice Set. The final chapter will summarize the key points that have been discussed throughout the book.

This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. It is highly recommended for anyone seeking to gain a comprehensive understanding of Manual Accounting Practice Set.

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