

- 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.....

- 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	
<b>Totals</b>	<b>7,384,000</b>	<b>7,384,000</b>

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**Yijin Wang**



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**Guide to SAINIK School Entrance Exam with 5 Practice Sets for Class 6** , *The Balance Sheet* ,1919 The Accounting Review William Andrew Paton,1926 Includes section Reviews Gle ACC Twe 1st Year 2000 Donald J. Guerrieri,F. Barry Haber,William B. Hoyt,Robert E. Turner,1999-04 Focuses on a business perspective by using examples from the business world to illustrate accounting concepts **Implement & Hardware Trade Journal** ,1924 Jan 31 1967 lists Nebraska tractor tests **Bulletin of the Robert Morris Associates** Robert Morris Associates,1930 **Credit and Financial Management** ,1923 **Railroad Telegrapher** ,1954 *Bankers Magazine* ,1926 **The Balance Sheet** ,1937 Business Magazine ,1922 Business ,1921 **The Keystone** ,1918 **The High School Teacher** ,1927 **System** ,1917 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office,1957 Journal of Accountancy ,1961 *American Lumberman* ,1918 School ,1927 *The Federal Cases* ,1896

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