

- 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>

# Accounting Practice Set Solutions

**Yi-Tong Ma**



**Accounting Practice Set Solutions:**

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

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

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

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

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

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

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

6. In chapter 5, the author will draw a conclusion about Accounting Practice Set Solutions. This 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. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Accounting Practice Set Solutions.

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