

- 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
- a. Regular bank reconciliations.    c. Voucher system.  
b. Imprest system.                      d. Bossy system.
9. 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.
- b. 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.....

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

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**Robert R. Redfield**



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