

- 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	
Totals	7,384,000	7,384,000

Accounting Practice Set Solutions

**Terry D. Warfield, Jerry J.
Weygandt, Donald E. Kieso**



Accounting Practice Set Solutions:

Intermediate Accounting Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more Complete Accounting Course David Himmelblau, 1924 CIMA Official Exam Practice Kit Management Accounting Risk and Control Strategy Paul M. Collier, Stephen Foster, 2008-05 HELPING YOU TO PREPARE WITH CONFIDENCE AVOID PITFALLS AND PASS FIRST TIME Supplementing the Official CIMA Learning Systems and Revision Cards the CIMA Exam Practice Kits consolidate learning by providing an extensive bank of practice questions Each solution provides an in depth analysis of the correct answer it is ideal for independent study or tutored revision course helping you prepare with confidence and pass first time The CIMA Exam Practice Kit includes Exam level questions with type and weighting to match the format of the exam Fully worked model answers Access to CIMA Official Q As from May and November 2007 Summaries of key theory Designed to follow the structure of the Official Learning Systems and CIMA s Learning Outcomes OFFICIALLY ENDORSED BY CIMA AND WRITTEN BY LEADING CIMA TUTORS THE EXAM PRACTICE KITS PROVIDE A VALUABLE INSIGHT ON HOW TO SCORE TOP MARKS Helps CIMA students to prepare and pass first time The only Exam Practice material endorsed by CIMA Provides worked answers to fully explain the correct answer and analysis of incorrect answers helping CIMA students avoid common pitfalls **An International Accounting Practice Set** Erdener Kaynak, Nancy Schendel, 2013-08-27 In An International Accounting Practice Set the only currently available simulation for international accounting business and accounting students assume the role of a newly hired employee in the international accounting department of Karissa Jean s an international distributor of men s and women s jeans In this role the student first participates in the company s training program in international business and accounting working through the first section of the book After completing the training program the student performs as an international accountant in Karissa Jean s international accounting department moving through the second part of the book In this fashion readers have a hands on opportunity to apply newly acquired knowledge in a realistic business setting The Karissa Jean s simulation works for both those with some familiarity with this topic and for those with no knowledge of international business or accounting While the authors have targeted the book to community college students private business school students and undergrad business and accounting students with at least one course of Principles of Accounting this simulation also works for recertification training for accountants and for basic training in business for new employees or to retrain other employees in international business or accounting principles industry and government The simulation is twofold job training

and job simulation The training manual of An International Accounting Practice Set teaches readers everything they need to complete the simulation As a Karissa Jean s accountant readers will learn firsthand how to convert foreign currencies to U S dollars and vice versa how to record international sales purchases cash payments and cash receipts in an American company s general ledger and in a foreign marketing subsidiary ledger how to record adjusting entries for unsettled accounts payable and accounts receivable at the end of the accounting period how to audit the French marketing subsidiary s ledger and identify and correct any errors how to translate foreign financial statements from French francs into U S dollars how to perform problem solving and writing activities such as translating a Spanish memo into English and preparing an outline for a speech on international accounting In doing the Karissa Jean s simulation students begin to apply classroom knowledge in an employment setting It is an ideal approach for students with no prior knowledge of international business or accounting who wish to pursue that career field Those who are familiar with accounting will appreciate the hands on opportunity to test their knowledge in an international employment setting All readers will come to better understand international business issues including balance of trade and balance of payments international trade organizations like GATT the World Bank and cartels An International Accounting Practice Set explores related issues in international business such as ways to enter foreign markets potential obstacles to foreign trade cultural and language differences economic conditions marketing difficulties fluctuating currency exchange rates government instability and trade protectionism and provides ideas on how to overcome or prevent such obstacles from becoming trade barriers

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2011-03-15 Synopsis INTERMEDIATE ACCOUNTING by Kieso Weygandt and Warfield is quite simply the standard by which all other intermediate accounting texts are measured Through thirty years and twelve best selling editions the text has built a reputation for accuracy comprehensiveness and student success

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College Accounting Jeffrey Slater,1994 Advanced Accounting John V. Tinen,1927 **A - Airports** British Library,2012-05-21 No detailed description available for A Airports *Introduction to Accounting I* United States Armed Forces Institute,1962 **Accounting** Paul D. Kimmel,Jerry J. Weygandt,Donald E. Kieso,2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Solutions Manual to Study Guide and Working Papers for College Accounting** John Ellis Price,M. David Haddock,Horace R. Brock,1999-04

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