

- 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>

# Coning Wholesale 10th Edition Practice Set Accounting

**Yan Peng Goh**



## **Coning Wholesale 10th Edition Practice Set Accounting:**

*Grady Wholesale Corporation Practice Set for Use with Intermediate Accounting Third Edition* J. David Spiceland, Lawrence A. Tomassini, James F. Sepe, 2003-03     **Practice Set No. 1** Robert Richardson Milroy, 1949  
*Accounting Practice Set*, 2007     *Accounting Practice Set* Yan Peng Goh, 2005     **Accounting Principles, Midatlantic Food Wholesale Company** Jack L. Smith, Robert M. Keith, 1992-11-01     *Cost Accounting. Practice Set A(B,C) ... to Accompany Cost Accounting, Second Edition and Essentials of Cost Accounting, Second Edition* John Gary Blocker, 1949  
*Wholesale Magic* Czernkowski, Robert Czernkowski, Rosina Mladenovic, 2000-01 Wholesale Magic is a manual practice set based on the perpetual inventory system designed to introduce students to accounting information and the method for recording and reporting accounting transactions In completing the practice set you will be introduced to core accounting documents general journals general ledger trial balance and profit and loss accounts Wholesale Magic offers a hands on approach to the preparations of accounting documents and will enhance your understanding of the accounting process  
*Cost Accounting* James Lewis Dohr, Howell Arthur Inghram, Andrew Leo Love, 1935     *Cost Accounting. Practice Set No. 1[, 2] ... to Accompany Cost Accounting. (Solution.)*. John Gary Blocker, 1941     *Principles of Cost Accounting* Robert E. Schmiedicke, Nagy, Vanderbeck, 1991-01-01     **Master Set to the Practice Set of Cost Accounting** William Beaty Lawrence, 1926     *Wedding Bells Boutique* Wendy Pabst, Brian Perrin, 2010 Wedding Bells Boutique is a manual accounting practice set This practice set is designed to give students an understanding of the accounting process and how to prepare a range of typical accounting reports and transactions common to a small businesses By completing this practice set students will gain an understanding of the flow of data in an accounting system Completion of the practice set for a one month period should ensure a greater appreciation of the following The steps in the accounting cycle for a small business The use of special journals for processing data more efficiently The use of subsidiary ledgers to remove details from the general ledger The steps in posting journals to the general ledger and subsidiary ledgers The perpetual inventory system The bank account reconciliation Balance day adjustments and the general ledger closing process How the accounting cycle culminates in the preparation of financial statements How the goods and services tax GST impacts on accounting FEATURES Give students hands on experience at manually keeping a set of accounting records for a small business for at least one accounting cycle Give students an appreciation of the perpetual inventory system Presents complete accounting cycle and requires students to prepare adjusting and closing entries worksheets and financial statements     **Paradigm College Accounting Practice Set** EMC/Paradigm Publishing, 1999-03     **Process Cost Accounting Practice Set** Ralph S. Polimeni, McGraw-Hill Companies, 1981\*     **A Practice Set** Richard Pitre, Barbara L. Adams, 1981     *Financial Accounting Practice Set; General Store* Ron Larson, 1989-01-01     *Computerised Accounting Practice Set Using MYOB AccountRight - Advanced Level* Syed Tirmizi, 2016-05-09 This advanced level computerised accounting practice set is for students who need to practice exercises

of MYOB AccountRight software students can record a month s transactions of Richmond Papers Pty Ltd and can create financial reports It covers following topics Set Up New Accounting System Integrated Business Transactions Bank Reconciliation Financial Reports Computerized Practice Set Fred Nordhauser,1986 **Brendan's Books Pty Ltd** Martin Bugeja,2005 Brendan s Books Pty Ltd is intended for students studying introductory accounting and can be used with any introductory textbook An advantage of this practice set over many others is that revenue and expense accounts have not been closed at the end of the previous month therefore providing students with a more realistic scenario This practice set provides students with the unadjusted trial balance at the end of May and requires students to record typical transactions for a retail business for the last month of the financial year Once these transactions have been recorded and posted students are required to complete the accounting cycle by journalising and posting adjusting and closing entries and preparing financial statements Students that complete this practice set should develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle *Practice Set Accounting* Charles T. Horngren,1996

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