

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. Bossey 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. Bossey 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	
Totals	7,384,000	7,384,000

Accounting Practice Sets With Solutions

**George Austin Macfarland, Williard E.
Stone, Robert Dunham Ayars**

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sep 20 2023 the entity relationship diagram explains the relationship among the entities present in the database er models are used to model real world objects like a person a car or a company and the relation between these real world objects in short the er diagram is the structural format of the database

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diagrams created to represent attributes as well as entities and relationships may be called entity attribute relationship diagrams rather than entity relationship models an er model is typically implemented as a database in a simple relational database implementation each row of a table represents one instance of an entity type and each

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oct 2 2020 here s the basic order to follow 1 determine the entities in your erd start by identifying the what s in your system or architecture entities are represented with a rectangle and you ll want to give them plenty of room so that you

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how to read an er diagram entity relationship diagrams use symbols to represent a system s three main parts entities in rectangles your entity set might include users product components and data your information systems store

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what is an entity relationship diagram erd erd stands for entity relationship diagram people also call these types of diagrams er diagrams and entity relationship models an erd visualizes the relationships between entities like people things or concepts in a database an erd will also often visualize the attributes of these entities

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jul 19 2021 to capture an intuitive picture of a system er diagrams use a set of symbols such as triangles rectangles diamonds ovals and lines that display the relationships between entities a typical entity diagram mirrors grammatical structure entities are expressed as nouns and relationships are portrayed as verbs

