

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

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Rachel Sandford

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Accounting : the Basis for Business Decisions Wai P. Lam,Robert F. Meigs,Walter B. Meigs,1995 **The Business and Practice of Coaching** Wendy Allen,Lynn Grodzki,2014-01-27 Building a thriving coaching business is a challenge An estimated 30 000 coaches have entered the coaching profession during the past five years Unfortunately the majority report they are unable to earn a living wage from their coaching services Competition is high and the knowledge of how to succeed in the business is often lacking To survive today coaches must match their enthusiasm with strong business and marketing expertise Lynn Grodzki and Wendy Allen are veteran business coaches who understand how to strategically approach the business and the practice of coaching as well as how to mentor new coaches entering the profession The Business and Practice of Coaching is the first text to combine a coaching approach step by step exercises direct suggestions insider s tips and motivational plans with solid business information and ideas in order to give new and experienced coaches exactly what they need to prosper in the competitive business of coaching Grodzki and Allen help coaches succeed by giving them the right information showing them how to develop an entrepreneurial mind set and demonstrating how to customize a business plan that can spell the difference between accomplishment and collapse Grodzki and Allen gives each reader the ability to Build a coaching business that has relevance to the larger community around it and be aligned with the new realities of the coaching profession Refine your coaching skill set to incorporate the five coaching competencies that signal to the public that you are a masterful coach Define your innate coaching specialty and target a profitable niche market so you can make a bigger impact as a coach Implement the eight best marketing strategies to attract coaching clients and know the marketing ideas that coaches do best to avoid Set and raise your fees the right way develop multiple streams of coaching income and build a six figure business that you can own and sell Institute risk management policies that ensure your practice is legally safe ethically sound and trouble free Covering all of the territory from positioning your coaching business differentiating it from the competition acquiring basic entrepreneurial skills and learning from profiles of master coaches The Business and Practice of Coaching offers a wealth of information and accessible yet expert guidance Readers will discover how to take advantage of current trends and avoid distracting hype within the quickly changing coaching profession so that the coaching business they build today will be viable tomorrow

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Routledge Handbook of Leisure Studies Tony Blackshaw, 2020-07-26 This landmark publication brings together some of the most perceptive commentators of the present moment to explore core ideas and cutting edge developments in the field of Leisure Studies. It offers important new insights into the dynamics of the transformation of leisure in contemporary societies tracing the emergent issues at stake in the discipline and examining Leisure Studies fundamental connections with cognate disciplines such as Sociology, Cultural Studies, History, Sport Studies and Tourism. This book contains original work from key scholars across the globe including those working outside the Leisure Studies mainstream. It showcases the state of the art of contemporary Leisure Studies covering key topics and key thinkers from the psychology of leisure to leisure policy from Bourdieu to Baudrillard and suggests that leisure in the 21st century should be understood as centring on a new Big Seven: holidays, drink, drugs, sex, gambling, TV and shopping. No other book has gone as far in redefining the identity of the discipline of Leisure Studies or in suggesting how the substantive ideas of Leisure Studies need to be rethought. The Routledge Handbook of Leisure Studies should therefore be the intellectual guide of first choice for all scholars, academics, researchers and students working in this subject area **Spa Management**, 2006 **HotelBusiness**, 2008 **Cornell Hotel School**, 2005 **The Wall Street Journal**, 2006

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