

- 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.....

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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JL Elias



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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 give 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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