

- 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

Tonys Plant Nursery Pty Ltd A Manual Accounting Practice Set

Martin Bugeja



Tonys Plant Nursery Pty Ltd A Manual Accounting Practice Set:

Tony's Plant Nursery Pty Ltd Martin Bugeja, 2009-02-02 This practice set 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 the student with a more realistic situation going into the last month of the financial year This practice set provides students with the unadjusted trial balance at the end of May and requires them 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 This practice set will develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle

Garden Blitz Hartnett & Yap, Neil Hartnett, 2005-12 Garden Blitz Manual Accounting Practice Set, Solutions Manual Hartnett & Yap, 2006-01-01 **Zander's Toy Store Pty Ltd** Martin Bugeja, 2011-02-07 Zander's Toy Store 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

Whitney's Wine Warehouse Pty Ltd Martin Bugeja, 2006-11-29 Whitney's Wine Warehouse is a manual practice set for students studying introductory accounting and can be used with any introductory accounting 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 the student with a more realistic situation going into the last month of the financial year This practice set provides students with the unadjusted trial balance at the end of May and requires them 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 This practice set will develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle

Justin's Gourmet Foods Pty Ltd Martin Bugeja, 2010-02-08 Justin's Gourmet Food 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

Tigre's Tiles Pty Ltd Martin Bugeja, 2003-12-11 Tigre s Tiles Pty Ltd is a manual accounting practice set designed to give students experience in recording business transactions in a set of manually prepared accounting records

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

Sophies Flower Shop Pty Ltd - a Manual Accounting Practice Set Corinne Cortese, 2012-09-13 Sophie s Flower Shop is a manual accounting practice set intended for students studying introductory accounting and can be used with any introductory textbook In this practice set all the steps in the accounting cycle are covered as students are guided through the process of recording transactions for a retail business for the last month of the financial year completing adjusting and closing entries and preparing financial statements

KEY FEATURES A company organisational form A perpetual inventory system An unadjusted trial balance as a starting point One month of transactions for a retail business Students must complete the accounting cycle by preparing adjusting and closing entries

The Happy Potters Pty Ltd Wendy Pabst, Brian Perrin, 2006 The Happy Potters Pty Ltd is a manual practice set produced primarily as a teaching aid to be used in association with accounting texts such as Accounting 6e by Hoggett Edwards and Medlin This practice set provides experience in manually recording and posting a variety of business transactions common to small retail businesses so that students will gain an understanding of the out of sight processes in computerised accounting systems This hands on methodology reinforces understanding of accounting fundamentals typically encountered in practice and is therefore suitable for students undertaking a course in accounting

Features The steps of a typical accounting cycle The use of special journals as a means by which data is processed more efficiently The use of subsidiary ledgers to remove detail from the General ledger The steps in posting journals to the General ledger and subsidiary ledgers The perpetual

inventory system Balance day adjustments and the General ledger closing process The bank account reconciliation How the accounting cycle culminates in the preparation of financial statements from a worksheet How GST is recorded and the effect it has on transactions About the Authors Wendy Pabst is a Graduate of The WA Institute of Technology now Curtin University of Technology majoring in Accounting with Computing and Business Law minors She teaches accounting computer packages at Curtin University and has done so for the past 3 years She is also a sole practitioner having been in public practice for 16 years assisting small business proprietors with their taxation accounting and computing needs Her practice uses a variety of computer packages on a regular basis depending on the client s size and needs Brian Perrin is a Lecturer in the School of Accounting at Curtin University of Technology Western Australia He currently lectures in and co ordinates computerised accounting courses both locally and overseas His work experience in both financial and management accounting spans some thirty years in private practice commerce the public sector and education Brian s research interest is in the area of management accounting and he is currently undertaking a PhD in that area

Navigaid Systems Pty Ltd Lew Edwards,2008 Navigaid Systems Pty Ltd is a small retail business specialising in the supply of a limited range of person global positioning systems to a variety of customers The practice set is designed to give users experience in a simulated retail business environment experience in analysing recording and processing a number of common business transactions incorporating a perpetual inventory system in a manual accounting system On completion of this practice students should have an understanding of the processes and procedures associated with the manual accounting system and in particular a greater appreciation of the steps involved in the accounting cycle for a small retail business how the accounting cycle culminates in the production of monthly financial statements the accounting procedures used in a perpetual inventory system how the Goods and Services Tax impacts on accounting the role of balance day adjustments and their effects on final statements and the end of period closing process preparation of financial statements from accounting records

Paradise Pools Manual Accounting Practice Set Grose,2011-01-06 Penny's Outlet Store Martin Bugeja,2006 This practice set 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 you the student with a more realistic situation going into the last month of the financial year This practice set provides students with the unadjusted trial balance at the end of May and requires them 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 This practice set will develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle Features Uses a company organisational form Periodic inventory system Starting point is an unadjusted trial balance One month of transactions for a retail business Students must

complete the accounting cycle by preparing adjusting and closing entries Jack's Jewels and Gifts Pty Ltd Martin Bugeja,2007-11-14 Jack s Jewels and Gifts Pty Ltd is a manual practice set for students studying introductory accounting and can be used with any introductory accounting 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 the student with a more realistic situation going into the last month of the financial year This practice set provides students with the unadjusted trial balance at the end of May and requires them 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 This practice set will develop the skills necessary to keep a set of manual accounting records and enable students to understand the steps required to complete the accounting cycle **Barry's Nursery** Hema Wijewardena,2005 *Top Shot* Robert Grose,2008

Emerald Equestrian Centre Nila Latimer,2008 Emerald Equestrian Centre gives accounting students the opportunity to prepare a set of accounts manually Many accounting students think that there is no point in practising manual bookkeeping as computers with accounting software are used in most businesses today It is true that after most accounting students have graduated and entered the workforce they will never be required to do manual bookkeeping Without an exercise such as this accounting practice set students will miss out on the opportunity to see and experience the way all of the steps in the accounting cycle fit together The steps in the accounting cycle such as analysing source documents recording journal entries posting to the ledger accounts preparing adjusting and closing entries and preparing a worksheet and financial statements are usually taught in a number of sessions over a period of weeks An accounting practice set gives students practice at working through the whole accounting cycle thereby discovering how all the steps in the cycle are related **Lazydaze Manual Accounting Practice Set** Kavanagh & Brown,2009-12-13 Kate's Kitchen Manual Accounting Practice Set Robert Grose,2009-03-17 **Suitability** Peter Hall,2010-07-01

The Top Books of the Year Tonys Plant Nursery Pty Ltd A Manual Accounting Practice Set The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the captivating narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Tonys Plant Nursery Pty Ltd A Manual Accounting Practice Set : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids absorbing storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Tonys Plant Nursery Pty Ltd A Manual Accounting Practice Set : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These top-selling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Pappen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and gripping novel that will keep you wondering until the very end. The novel is a cautionary tale about the dangers of obsession and the power of evil.

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