



Manual Accounting Practice Set Cover 2 Cover, Australian Edition 3

Feedback: Transactions - week 1

This is a feedback page. Please review this page carefully because later pages in this practice set build on the feedback provided here. After you have reviewed your feedback page, click **Continue** at the bottom of this page to move on to the next page of your practice set.

Your progress



Completed: 14% (approximately)

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The time frames we provide are a guide only. It may take you more or less time to complete each step.

Your grading

Your grading outcome (still in progress)		
	Awarded	Total
Points (prior to this page)	0	0
Points (on this page)	40	238
Points (after this page)	-	1,043
Total	40	1,281

Now that you have reviewed information about **Cover 2 Cover**, you are ready to begin the first step in the accounting cycle, recording transactions. On this page of the practice set, you are asked to record transactions that occurred during the first week of June into the company's journals and post the appropriate entries to the ledger accounts. The following transactions occurred throughout the first week of June:

Week 1

Date Transaction description

- 2 Purchased 19 boxes of copies of *Barry Plotter and the Profits of Revealed Land* from *Albatross* for \$374 each, terms 2/10, n/30.
- 3 Purchased 18 boxes of copies of *Backpackers Guide to the Universe* from *Bookworms* for \$398 each, terms net 30.
- 3 Purchased 28 boxes of copies of *Popular Moon Guide to the Sea of Tranquility* with cash for \$330 each, Cheque No. 830.
- 4 Sold 20 boxes of copies of *Backpackers Guide to the Universe* to *Amazon.com* for \$505 each, invoice No. 385.
- 4 Made cash sale of 48 boxes of copies of *Popular Moon Guide to the Sea of Tranquility* for \$805 each.
- 4 Paid sales staff wages of \$4,137 for the week up to and including yesterday, Cheque No. 831. Note that \$2,000 of this payment relates to the wages expense incurred during the last week of May.
- 8 Paid the full amount owing to *Peaschon*, Cheque No. 832. Payment fell within discount period.
- 8 Paid the full amount owing to *Stempson*, Cheque No. 833. Payment fell within discount period.

After completing this practice set page, you should know how to record basic transactions in the journals provided below and understand the posting process in the manual accounting system. Note that you will record the remaining June transactions in the following sections of this practice set.

Remember, one purpose of using special journals is to make the posting process more efficient by posting the total of most columns in the special journals after all of the transactions for the period have been recorded. However, some parts of a journal entry are still required to be posted on a daily basis. View the company's accounting [policies and procedures](#) for details of what is to be posted daily or monthly.

Instructions for week 1

Cover 2 Perdisco Practice Set Answers

S Ben Porath



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