



Feedback: End of month posting

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Now that you have completed this four-part reclassification exercise, you are ready to perform the end of month posting procedure. The purpose of this end of month posting is to transfer the totals from the special journals to the appropriate general ledger accounts so that the balances of those ledger accounts reflect all of the transactions that occurred throughout that period.

Instructions for end-of month posting

1. Total the remaining columns in the special journals. Record the amount in the Total row of each journal.
2. Post the totals of the remaining columns in the special journals to their corresponding ledger accounts. To confirm that the posting has been performed, a posting reference is recorded in the last row of the special journals. If the total of a column is not required to be posted, you need to record an **N** in the post reference line for that column.
3. Record the first unadjusted balance of each ledger account in the Unadjusted Balance row of each ledger. Close the ledgers with a balance of zero. Although each ledger starts with a running balance, the Unadjusted Balance row must not be filled out or used to receive that figure.

Ready for Ready functionality

Please note that any answers from previous pages carried through onto this page (either on this page or in a separate information page) have been read, if necessary, to this current answer. Your particular answers from previous pages are no longer shown.

Remember:

- Post all answers to the **special journal ledger**.
- The **total** row is recorded in **debit** and **credit** columns provided in previous weeks.

Before pressing the **Submit answers** button, we recommend that you click the **Show all** tab and check that all relevant accounting records have been completed.

Show all **Special Journals** | **General Journal** | **Subsidiary Ledgers** | **General Ledger**

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SALES JOURNAL

Date	Account	Invoice No.	Post Ref.	Accounts Receivable	DEBIT	Sales Revenue	Cost of Sales
Jan 10	ARCC - Hyperflex Electronics	401	110-0	50,700	21,675	29,750	14,580
Jan 15	ARCC - Radio Hut	402	110-0	18,075	1,842	16,400	7,980
Jan 17	ARCC - Hyperflex Electronics	403	110-0	82,407	7,487	74,970	36,070
Jan 28	ARCC - Radio Hut	404	110-0	1,100	100	1,000	480
Jan							
Jan							
Jan							
Jan							

Perdisco Manual Accounting Practice Set Bank

Peter Hall



Perdisco Manual Accounting Practice Set Bank:

Surfari Grose, 2006-06 Surfari is a manual accounting practice set designed to introduce students to the processing of accounting information for a complete accounting cycle for a retail business. The practice set is modelled on a fictitious surf wear company trading under the registered business name Surfari. The business sells a range of surf wear and accessories to various retailers at competitive prices. The practice set covers the use of general journals, specialised journals, subsidiary debtor, creditor and general ledgers, periodic inventory system with an appendix covering perpetual inventory, bank reconciliation, worksheets, balance sheets and income statements. **back cover**

Wedding Bells Boutique Wendy Pabst, Brian Perrin, 2010. Wedding Bells Boutique is a manual accounting practice set. This practice set is designed to give students an understanding of the accounting process and how to prepare a range of typical accounting reports and transactions common to a small business. By completing this practice set, students will gain an understanding of the flow of data in an accounting system. Completion of the practice set for a one month period should ensure a greater appreciation of the following:

- The steps in the accounting cycle for a small business
- The use of special journals for processing data more efficiently
- The use of subsidiary ledgers to remove details from the general ledger
- The steps in posting journals to the general ledger and subsidiary ledgers
- The perpetual inventory system
- The bank account reconciliation
- Balance day adjustments and the general ledger closing process
- How the accounting cycle culminates in the preparation of financial statements
- How the goods and services tax (GST) impacts on accounting

FEATURES Give students hands on experience at manually keeping a set of accounting records for a small business for at least one accounting cycle. Give students an appreciation of the perpetual inventory system. Presents complete accounting cycle and requires students to prepare adjusting and closing entries, worksheets and financial statements.

Boab Art Gallery Wendy Pabst, Brian Perrin, 2011. Boab Art Gallery is a manual accounting practice set. This practice set provides experience in manually recording and posting a variety of business transactions common to small businesses so that students gain an understanding of the flow of data in an accounting system. Many of these processes are out of sight in a computerised accounting system.

Top Shot Robert Grose, 2008. *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

DB Dance Studio Pty Ltd Nila Latimer, 2007 *DB Dance Studio* is a manual practice set that gives students studying introductory accounting the opportunity to prepare a set of accounts manually This practice set will give students a hands on introduction to the posting and recording of transactions for a retail business over a two month period Students will be required to analyse source documents record journal entries post to ledger accounts adjust and close entries prepare a worksheet and typical 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

Reality Bytes Christine Louise Yap, Yap & Hartnett, 2007 Lazydaze Manual Accounting Practice Set Kavanagh & Brown, 2009-12-13 **Sports Zone** Robert Grose, 2007 *Sports Zone* A manual accounting practice set is a self-paced student text and workbook This practice set allows students to either complete one or two months of transactions which provides the instructor with an additional form of assessment if required *Sports Zone* uses a perpetual inventory method for a retail business using GST *Sports Zone* can be used as a manual practice set on its own but may also be used as a computerised practice set using the commercially available accounting software package of QuickBooks The advantage of using both the manual and computerised methods is that it will be possible for students to compare the results produced manually with the printed results produced by the QuickBooks package If both the manual and computerised option is taken then in addition to the manual practice set the computerised material also comes with instructions and the accounting software on CD Rom

Garden Blitz Hartnett & Yap, Neil Hartnett, 2005-12 Kate's Kitchen Manual Accounting Practice Set Robert Grose, 2009-03-17 **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. Sam's Shoe Barn - A Manual Accounting Practice Set Corinne Cortese, 2011-07-25 Sam's Shoe Barn is a manual accounting practice set designed to be used with any introductory textbook and intended for students studying introductory accounting. This practice set covers all the steps in the accounting cycle and 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.

Pete's Plumbing Abdel Halabi, Robyn Dyt, 2002-05-30 This manual accounting practice set is intended for introductory level students both accounting and non accounting majors. It allows students to become familiar with the recording process and may be used as an assessable assignment. This set focuses on a plumbing business which covers service inventory and payments. A feature will be the inclusion of accounting for GST and electronic transfer payments. Full background information is given on the business as well as blank forms of accounts for completion. **Chatter Box** Robert Grose, Scott

Copeland, 2004 **Practice Manual for the First Course in Accounting**, **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. Elite Cookware Peter Hall, 2013

Dee-Vee Rama Pty Ltd Brian Perrin, Lew Edwards, 2001 Dee Vee Rama Pty Ltd is a manual practice set designed to provide students with experience in the recording of the business transactions of a retail business into a set of manually prepared accounting records. The practice set uses the same transactions set as used in Videorama Pty Ltd a Computerised Practice Set using MYOB Accounting Plus. Completing Dee Vee Rama Pty Ltd will build student understanding of the necessary accounting procedures when managing the financial accounts for a simulated business environment whilst reinforcing the principles of introductory accounting. When used in conjunction with Videorama Pty Ltd a Computerised Practice Set using MYOB Accounting Plus it highlights the similarities and differences between a manual system of accounting and a computerised one. **Chris Rhodes Accounting Services** C. J. Cheetham, J. D. Ring, 2007 Chris Rhodes Accounting Services is a hypothetical business that offers accounting and business services to its clients. The unique feature of this accounting practice set is that it can be used manually or with MYOB Accounting V16. Students are presented with a number of typical business transactions over 3 months; source documents are provided for two months and are required to record the transactions manually or using MYOB Accounting. The practice set provides students with the skills necessary to keep a set of manual and computerised accounting records whilst developing an understanding of the steps required to

complete the accounting cycle

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In a digital era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Perdisco Manual Accounting Practice Set Bank**," published by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound affect on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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