



YANG BEARINGS



Wednesday 1

Date	Transaction description	Debit	Credit	Balance
1/1/12	Balance forward			100.00
1/15/12	Payment received		50.00	150.00
2/1/12	Payment received		75.00	225.00
2/15/12	Payment received		25.00	250.00
3/1/12	Payment received		25.00	275.00
3/15/12	Payment received		25.00	300.00
4/1/12	Payment received		25.00	325.00
4/15/12	Payment received		25.00	350.00
5/1/12	Payment received		25.00	375.00
5/15/12	Payment received		25.00	400.00
6/1/12	Payment received		25.00	425.00
6/15/12	Payment received		25.00	450.00
7/1/12	Payment received		25.00	475.00
7/15/12	Payment received		25.00	500.00
8/1/12	Payment received		25.00	525.00
8/15/12	Payment received		25.00	550.00
9/1/12	Payment received		25.00	575.00
9/15/12	Payment received		25.00	600.00
10/1/12	Payment received		25.00	625.00
10/15/12	Payment received		25.00	650.00
11/1/12	Payment received		25.00	675.00
11/15/12	Payment received		25.00	700.00
12/1/12	Payment received		25.00	725.00
12/15/12	Payment received		25.00	750.00
1/1/13	Balance forward			750.00
1/15/13	Payment received		25.00	775.00
2/1/13	Payment received		25.00	800.00
2/15/13	Payment received		25.00	825.00
3/1/13	Payment received		25.00	850.00
3/15/13	Payment received		25.00	875.00
4/1/13	Payment received		25.00	900.00
4/15/13	Payment received		25.00	925.00
5/1/13	Payment received		25.00	950.00
5/15/13	Payment received		25.00	975.00
6/1/13	Payment received		25.00	1000.00
6/15/13	Payment received		25.00	1025.00
7/1/13	Payment received		25.00	1050.00
7/15/13	Payment received		25.00	1075.00
8/1/13	Payment received		25.00	1100.00
8/15/13	Payment received		25.00	1125.00
9/1/13	Payment received		25.00	1150.00
9/15/13	Payment received		25.00	1175.00
10/1/13	Payment received		25.00	1200.00
10/15/13	Payment received		25.00	1225.00
11/1/13	Payment received		25.00	1250.00
11/15/13	Payment received		25.00	1275.00
12/1/13	Payment received		25.00	1300.00
12/15/13	Payment received		25.00	1325.00
1/1/14	Balance forward			1325.00
1/15/14	Payment received		25.00	1350.00
2/1/14	Payment received		25.00	1375.00
2/15/14	Payment received		25.00	1400.00
3/1/14	Payment received		25.00	1425.00
3/15/14	Payment received		25.00	1450.00
4/1/14	Payment received		25.00	1475.00
4/15/14	Payment received		25.00	1500.00
5/1/14	Payment received		25.00	1525.00
5/15/14	Payment received		25.00	1550.00
6/1/14	Payment received		25.00	1575.00
6/15/14	Payment received		25.00	1600.00
7/1/14	Payment received		25.00	1625.00
7/15/14	Payment received		25.00	1650.00
8/1/14	Payment received		25.00	1675.00
8/15/14	Payment received		25.00	1700.00
9/1/14	Payment received		25.00	1725.00
9/15/14	Payment received		25.00	1750.00
10/1/14	Payment received		25.00	1775.00
10/15/14	Payment received		25.00	1800.00
11/1/14	Payment received		25.00	1825.00
11/15/14	Payment received		25.00	1850.00
12/1/14	Payment received		25.00	1875.00
12/15/14	Payment received		25.00	1900.00

- 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.

Investment returns: four weeks: 1

1. Record all week 1 transactions in the relevant journals.

Perdisco Manual Practice Set Answers

S Ben Porath



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ensuring the store meets its sales goals and helping customers

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