



## Feedback: Transactions - week 1

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| Total                       | 132     | 1,050 |

Now that you have reviewed information about Glorious Pants, 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

- 1 Issued Cheque No. 618 for \$8,200 to pay Amy Wong Real Estate for two month's worth of rent in advance.
- 2 Paid the full amount owing to Brazil Imports Group, Cheque No. 619.
- 3 Quick Bolt Coffee paid the full amount owing on their account.
- 3 Made payment of \$858 to PowerGen for 3 months of electricity up to and including 31 May. Cheque No. 620.
- 4 Paid sales staff wages of \$2,197 for the week up to and including yesterday. Cheque No. 621. Note that \$1,143 of this payment relates to the wages expense incurred during the last week of May.
- 5 Issued Cheque No. 622 to Office Supplies Warehouse for the purchase of \$452 worth of office supplies.

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

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

# Perdisco Week Solutions

**Annelies Wilder-Smith**



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