



Manual Accounting Practice Set Specialty Sports Store, US GAAP Edition 3



Feedback: Transactions - week 5

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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

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	Awarded	Total
Points (prior to this page)	490	496
Points (on this page)	45	45
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Total	535	1,089

You are now required to enter transactions that occurred during the **final week** of June into the company's books. The following transactions occurred throughout the last week of June:

Week 5

Date Transaction description

- 29 Received 12 SmartCue Snooker Sets for \$304 each, which were ordered on the 24th. Agreed terms with Sports 'R Us are 2/10, n/30.
- 29 Made cash sale of 24 sets of Sting Ray Golf Clubs for \$992 each.
- 30 Mick's Sporting Goods paid the full amount owing on their account.
- 30 Purchased 11 Signed Rugby Balls with cash for a list price of \$192 each. A trade discount of 25% applies. Check No. 852.
- 30 Paid monthly salary of \$4,800 to Imogen Lee, Check No. 853.

Instructions for week 5

- 1.) Record all week 5 transactions in the relevant journals.

Note that special journals must be used where applicable. Any transaction that cannot be recorded in a special journal should be recorded in the general journal.

Perdisco Week 5

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