



Feedback: Transactions - week 1

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Remaining pages will take: up to 17.25 hours.

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)

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Points (on this page)	132	132
Points (after this page)	-	918
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.

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Table of Contents Perdisco Week Solutions

1. Understanding the eBook Perdisco Week Solutions
 - The Rise of Digital Reading Perdisco Week Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Perdisco Week Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Perdisco Week Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Perdisco Week Solutions
 - Personalized Recommendations

- Perdisco Week Solutions User Reviews and Ratings
- Perdisco Week Solutions and Bestseller Lists
- 5. Accessing Perdisco Week Solutions Free and Paid eBooks
 - Perdisco Week Solutions Public Domain eBooks
 - Perdisco Week Solutions eBook Subscription Services
 - Perdisco Week Solutions Budget-Friendly Options
- 6. Navigating Perdisco Week Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Perdisco Week Solutions Compatibility with Devices
 - Perdisco Week Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Perdisco Week Solutions
 - Highlighting and Note-Taking Perdisco Week Solutions
 - Interactive Elements Perdisco Week Solutions
- 8. Staying Engaged with Perdisco Week Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Perdisco Week Solutions
- 9. Balancing eBooks and Physical Books Perdisco Week Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Perdisco Week Solutions
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Perdisco Week Solutions
 - Setting Reading Goals Perdisco Week Solutions
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Perdisco Week Solutions
 - Fact-Checking eBook Content of Perdisco Week Solutions

- Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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