

Manual Accounting Practice Set Technology Boutique, Australasian Edition 3



Feedback: Transactions - week 3

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Your grading outcome (still in progress)		
37-2-37-32-32-32-32-32-32-32-32-32-32-32-32-32-	Awarded	Total
Points (prior to this page)	311	457
Points (on this page)	123	131
Points (after this page)	-	693
Total	434	1,261

Using the company's records that are provided below, you are now required to record transactions that occurred throughout the **third week** of June. The week 3 transactions are listed below:

Week 3

Date Transaction description

- 15 Paid \$2,640 for one month's rent of the show room (from 16 June to 15 July inclusive). Cheque No. 626.
- 17 Sold 51 DK800 Desktop Computers to Hypertronics for \$1,617 each, Invoice No. 453.
- 17 Radio Hut paid \$6,000 in partial payment of their account.
- 17 Handys Electronics paid the full amount owing on their account.
- 18 Paid sales staff wages of \$13,425 for the week up to and including yesterday, Cheque No. 627.
- 20 Made cash sale of 45 Mieca Camera Lenses for a list price of \$1,056 each. A trade discount of 25% applies.
- 21 Returned 8 faulty Mieca Camera Lenses, originally purchased for \$528 each, to Pony, Received a Credit Note for \$4,224.
- 21 Received a purchase order from Radio Hut. Created a corresponding sales order to deliver 2 MePod Multimedia Players to this customer for \$583 each, Invoice No. 454.

Instructions for week 3

- 1) Record all week 3 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.
- Post entries recorded in the journals to the appropriate ledger accounts according to the company's accounting policies and procedures.
 - Note that the relevant totals of the special journals will be posted to the general ledger accounts at the end of the month. You will enter this after you prepare the Bank Reconciliation Statement.
- 3) Update inventory cards on a daily basis.

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