



Feedback: Transactions - week 2

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Your grading outcome (still in progress)

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Points (prior to this page)	132	132
Points (on this page)	116	116
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Total	248	1,050

You are now instructed to record transactions that occurred throughout the **second week** of June into the company's books. The week 2 transactions are listed below:

Week 2

Date Transaction description

- 9 Purchased 13 boxes of Specialised Cubed Sugar from Brazil Imports Group for \$320 each, terms net 30.
- 10 Revamp Coffee Carts paid the full amount owing on their account. Since Revamp Coffee Carts has been a loyal customer from the day the business commenced, a 10% discount was given for this early repayment.
- 11 Paid the full amount owing to Jordo Gourmet Coffee, Cheque No. 623. Payment fell within discount period.
- 11 Sold 18 boxes of Chocolate Sprinkles to Cor's Coffee for \$330 each, Invoice No. 331.
- 11 Paid sales staff wages of \$1,845 for the week up to and including yesterday, Cheque No. 624.
- 12 Paid the full amount owing to Group Coffee, Cheque No. 625.
- 12 Made cash sale of 11 boxes of Disposable Spoons for \$560 each.
- 14 Paid the full amount owing to East Tangiers Cooperative, Cheque No. 626.

Instructions for week 2

- 1) Record all week 2 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.

- 2) 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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