



Manual Accounting Practice Set The Adrenaline Hut, Australasian Edition 3



Feedback: Transactions - week 3

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	Awarded	Total
Points (prior to this page)	220	248
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Total	356	1,050

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

- 17 Purchased 20 Bungee Kits from Sport Borders for \$360 each, terms 2/10, n/30.
- 18 Purchased 15 Pipe Dream Surfboards from Addax Sports for \$384 each, terms net 30.
- 18 Sold 9 Downhill Snowboards to Mick's Sporting Goods for \$568 each, Invoice No. 424.
- 18 Balls 'n All paid \$2,000 in partial payment of their account.
- 18 Paid sales staff wages of \$2,457 for the week up to and including yesterday, Cheque No. 774.
- 20 Made cash sale of 51 DropZone Parachutes for a list price of \$512 each. A trade discount of 25% applies.
- 20 The Locker Room returned 3 Tony Eagle Freestyle Skateboards that were originally sold for \$384 each on 10 June. These items cost \$216 each and were not faulty or damaged. Issued a Credit Note for \$1,152.
- 21 Received a purchase order from Balls 'n All. Created a corresponding sales order to deliver 24 Downhill Snowboards to this customer for \$568 each, Invoice No. 426.

Instructions for week 3

- 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.

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**Mark Bernstein, Leslie Carr, Kasper
Østerbye**



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