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The Happy Potters Pty Ltd Wendy Pabst, Brian Perrin, 2006 The Happy Potters Pty Ltd is a manual practice set produced primarily as a teaching aid to be used in association with accounting texts such as Accounting 6e by Hoggett Edwards and Medlin This practice set provides experience in manually recording and posting a variety of business transactions common to small retail businesses so that students will gain an understanding of the out of sight processes in computerised accounting systems This hands on methodology reinforces understanding of accounting fundamentals typically encountered in practice and is therefore suitable for students undertaking a course in accounting Features The steps of a typical accounting cycle. The use of special journals as a means by which data is processed more efficiently. The use of subsidiary ledgers to remove detail from the General ledger. The steps in posting journals to the General ledger and subsidiary ledgers. The perpetual inventory system Balance day adjustments and the General ledger closing process. The bank account reconciliation How the accounting cycle culminates in the preparation of financial statements from a worksheet. How GST is recorded and the effect

it has on transactions About the Authors Wendy Pabst is a Graduate of The WA Institute of Technology now Curtin University of Technology majoring in Accounting with Computing and Business Law minors She teaches accounting computer packages at Curtin University and has done so for the past 3 years She is also a sole practitioner having been in public practice for 16 years assisting small business proprietors with their taxation accounting and computing needs Her practice uses a variety of computer packages on a regular basis depending on the client s size and needs Brian Perrin is a Lecturer in the School of Accounting at Curtin University of Technology Western Australia He currently lectures in and co ordinates computerised accounting courses both locally and overseas His work experience in both financial and management accounting spans some thirty years in private practice commerce the public sector and education Brian s research interest is in the area of management accounting and he is currently undertaking a PhD in that area Garden Blitz Manual Accounting Practice Set, Solutions Manual Hartnett & Yap,2006-01-01

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