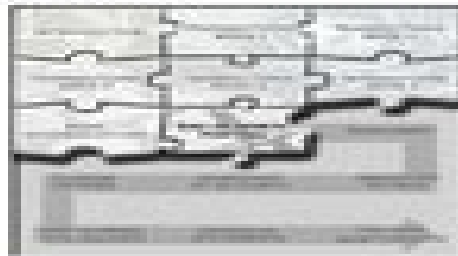




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Instructions for end-of month posting

1. Total the remaining columns in the special journals. Record the amount in the Total row of each journal.
2. Post the totals of the remaining columns in the special journals to their corresponding ledger accounts. To confirm that the posting has been performed, a posting reference is recorded in the last row of the special journals. If the total of a column is not required to be posted, you need to record an **N** in the post reference line for that column.
3. Record the first unclassified balance of each ledger account in the unclassified balance row of each ledger. Label the ledgers with a balance of zero, although each ledger already has a running balance. The unclassified balance row must not be filled out or used to receive T-accounts.

Ready for Ready functionality

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Remember:

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SALES JOURNAL

Date	Account	Invoice No.	Post date	Accounts Receivable	GST	Sales Revenue	Cost of Sales
Jan 10	ARCC - Hyperflex Electronics	401	1/10/20	10,000	2,000	12,000	14,000
Jan 15	ARCC - Radio Mail	402	1/10/20	10,000	1,000	11,000	1,000
Jan 17	ARCC - Hyperflex Electronics	403	1/10/20	10,000	2,000	12,000	14,000
Jan 18	ARCC - Radio Mail	404	1/10/20	1,000	100	1,100	100
Jan							
Jan							
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Hartnett & Yap



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If the Shoe Fits is the registered trading name of a women s shoe and boot retailer Nick Theobald is the proprietor and sole owner The student is asked to prepare the financial statements for If the Shoe Fits using seven main journals Sales Sales Returns Purchases Purchase Returns Cash Receipts Cash Payments and General Journal The practice set is based on periodic inventory methods however an appendix at the back gives the lecturer the flexibility to also teach the perpetual method if required The major advantage of teaching and learning with a manual practice set is that students will gain a genuine understanding of the underlying processes involved in preparing a set of financial statements In a computerised setting these processes occur in the background and typically are unseen by the user of the software *Grose Ants Pants* Grose, 2005-07-01 **Solutions Manual and Practice Set Solutions for Use with Accounting, the Basis for Business Decisions** Walter B. Meigs, Robert F. Meigs, 1984 *Solutions Manual for Practice Set IV to Accompany Principles of Accounting Second Edition* Helmkamp, 2003-12-01 **Toni's Timeless Weddings Myob V15 Accounting Practice Set, Solutions Manual** Tan, 2006-05-01 **Sunny Bay MYOB V15 Accounting Practice Set 3e Solutions Manual Supplement** Kavanagh & Brown, 2006-05-01 **Solutions Manual to Practice Sets I Ii Iii to Acc Ompany Principles of Accounting** Helmkamp, 1983-10-01 *Solutions Manual to Practice Set Ii Whispering Woo D Accounting Principles* Solomon, 1986-01-01

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