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After completing this practice set page, you should know how to record basic transactions in the journals provided below and understand the posting process in the manual accounting system. Note that you will record the remaining June transactions in the following sections of this practice set.

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In this practice set, in order to receive full points, every transaction entered in a special journal requires an entry in the Post Ref. column. Note that in the special journals, if the account name selected for a transaction corresponds to the heading of one of the columns in that special journal, the post ref is to be recorded as an X.

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The Perdisco accounting practice set software can help students learn and practice core aspects of accounting cycles such as reversing entries, journalising and posting transactions for journals and ledgers including general journals, sales journals and cash payments journals and other subsidiary ledgers, making bank reconciliations, end of the month posting, adjusting entries, producing schedules of accounts for showing calculations and ageing, recording closing entries as well as posting ...

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