

# City Cycle Shop Accounting Practice Set

## Solutions

Paradise Office Furniture Sports Station Justin's Gourmet Foods Pty Ltd Boab Art Gallery Wedding Bells Boutique Amphibian Sounds Zander's Toy Store Pty Ltd Computerised Accounting Practice Set Using MYOB AccountRight - Entry Level Accounting Practice Set Computerised Accounting Practice Set Using QuickBooks Online Accounting Computerised Accounting Practice Set Using Xero Online Accounting Computerised Accounting Practice Set Using MYOB AccountRight - Advanced Level Sports Station DB Dance Studio Pty Ltd Dave's Detergent Surfari Boab Art Gallery Sugar Plum Fashion Manual Accounting Practice Set Brendan's Books Pty Ltd Dee-Vee Rama Pty Ltd Jillian Phillips Wendy Pabst Martin Bugeja Wendy Pabst Wendy Pabst Hema Wijewardena Martin Bugeja Syed Tirmizi Syed Tirmizi Syed Tirmizi Syed Tirmizi Wendy Pabst Nila Latimer Greg Boland Grose Wendy Pabst Robert Grose Martin Bugeja Brian Perrin

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Books Pty Ltd Dee-Vee Rama Pty Ltd *Jillian Phillips Wendy Pabst Martin Bugeja*  
*Wendy Pabst Wendy Pabst Hema Wijewardena Martin Bugeja Syed Tirmizi Syed*  
*Tirmizi Syed Tirmizi Syed Tirmizi Wendy Pabst Nila Latimer Greg Boland Grose*  
*Wendy Pabst Robert Grose Martin Bugeja Brian Perrin*

paradise office furniture is a small retail business operated by a sole trader the practice set accounts for one month early in the life of the business and is designed to help students see the big picture of the accounting cycle from analysis of transaction data through to preparation of financial reports the practice set can be used in conjunction with any introductory financial accounting text and is particularly suited to a course which has an emphasis on the preparation and use of financial statements for decision making by completing the practice set students will gain a step by step understanding of various accounting processes and how all the interdependent steps fit together as an integrated whole

sports station is a computerised practice set using myob accountright plus v19 this practice set is designed to give students experience in recording a variety of business transactions common to small businesses so that they will gain an understanding of a computerised accounting system how it operates how to set up a data file and enter opening balances how to record transactions and how to produce useful reports this hands on methodology reinforces the students understanding of accounting fundamentals typically encountered in practice and is therefore suitable for students undertaking a course in accounting or computer based accounting information systems completion of the practice set for a one month period should ensure a greater appreciation of the following the steps in a typical accounting cycle for a small business the use of subsidiary ledgers the perpetual inventory system balance day adjustments the bank account reconciliation how the accounting cycle culminates in

the preparation of financial statements how gst is recorded and the effect it has on transactions the variety of source documents and how to extract information from source documents to record transactions

justin s gourmet food pty ltd is intended for students studying introductory accounting and can be used with any introductory textbook an advantage of this practice set over many others is that revenue and expense accounts have not been closed at the end of the previous month therefore providing students with a more realistic scenario this practice set provides students with the unadjusted trial balance at the end of may and requires students to record typical transactions for a retail business for the last month of the financial year once these transactions have been recorded and posted students are required to complete the accounting cycle by journalising and posting adjusting and closing entries and preparing financial statements students that complete this practice set should develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle

boab art gallery is a manual accounting practice set this practice set provides experience in manually recording and posting a variety of business transactions common to small businesses so that students gain an understanding of the flow of data in an accounting system many of these processes are out of sight in a computerised accounting system

wedding bells boutique is a computerised practice set using myob accounting plus version 18 this practice set is designed to give students experience in recording a variety of business transactions common to small businesses from it they will gain an understanding of a computerised accounting system how it operates how to set up a data file and enter opening balances how to record transactions and how to produce

useful reports this hands on methodology reinforces the students understanding of accounting fundamentals typically encountered in practice and is therefore suitable for students undertaking a course in accounting or computer based accounting information systems completion of the practice set for a one month period should ensure a greater appreciation of the following the steps in a typical accounting cycle the use of subsidiary ledgers the perpetual inventory system balance day adjustments the bank account reconciliation how the accounting cycle culminates in the preparation of financial statements how gst is recorded and the effect it has on transactions systems requirements to install accounting plus premier enterprise or assetmanager pro you will need the following system requirements windows vista windows xp or windows 2000 pc with 200 mhz or better processor and 64mb ram at least 200mb available hard disk space for program installation monitor with 16 bit colour 1024x768 screen resolution to install myob retailmanager you will need the following systems requirements windows 2000 or xp pc with 500mhz or better processor and 256mb ram at least 1gb available hard disk space for program installation monitor with 640x480 screen resolution minimum

get down and funky amphibian sounds is the grooviest record store around amphibian sounds is a retail music business the proprietor s partner who handles the accounts will be away for a month and the student must step into this role and complete the accounts full background information to enable them to do this is included together with blank accounting pages for completion this manual accounting practice set which is based on a periodic inventory system is intended for introductory students both accounting and non accounting majors it allows students to become familiar with the recording process and may be used as a supplementary exercise to aid student comprehension or completed as an assessable component of students final grades

the practice set includes expanded introductory material that covers all of the information students will need to complete the exercise avoiding the necessity for instructors to write supplementary notes we have also included a bank reconciliation statement not always present in practice sets to aid realism and understanding

zander s toy store Pty Ltd is intended for students studying introductory accounting and can be used with any introductory textbook an advantage of this practice set over many others is that revenue and expense accounts have not been closed at the end of the previous month therefore providing students with a more realistic scenario this practice set provides students with the unadjusted trial balance at the end of May and requires students to record typical transactions for a retail business for the last month of the financial year once these transactions have been recorded and posted students are required to complete the accounting cycle by journalising and posting adjusting and closing entries and preparing financial statements students that complete this practice set should develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle

this entry level computerised accounting practice set is for students who need to practice exercises of myob accountright software students can record a month s transactions of mobiles 4 u Pty Ltd and can create financial reports it covers the following topics setting up a new accounting system suppliers purchases and inventory customers sales and inventory receipts payments and expenses bank reconciliation financial reports

this expert level computerised accounting practice set is for students who need to practice exercises of quickbooks online accounting students can record a month s transactions of richmond papers Pty Ltd and can create financial reports it covers the

following topics setting up a new accounting system suppliers purchases and inventory customers sales and inventory receipts payments and expenses bank reconciliation financial reports

this expert level computerised accounting practice set is for students who need to practice exercises of xero online accounting students can record a month s transactions of richmond papers pty ltd and can create financial reports it covers the following topics setting up a new accounting system suppliers purchases and inventory customers sales and inventory receipts payments and expenses bank reconciliation financial reports

this advanced level computerised accounting practice set is for students who need to practice exercises of myob accountright software students can record a month s transactions of richmond papers pty ltd and can create financial reports it covers following topics set up new accounting system integrated business transactions bank reconciliation financial reports

sports station is a manual practice set produced primarily as a teaching aid to be used in association with introductory accounting texts and the international accounting standards this practice set provides experience in manually recording and posting a variety of business transactions common to small businesses so that students gain an understanding of the flow of data in an accounting system many of these processes are out of sight in a computerised accounting system completion of the practice set for a one month period should ensure a greater appreciation of the steps in the accounting cycle for a small business the use of special journals for processing data more efficiently the use of subsidiary ledgers to remove detail from the general ledger the perpetual inventory system the bank account reconciliation balance day

adjustments and the general ledger closing process how the accounting cycle culminates in the preparation of financial statements how the goods and services tax impacts on accounting the variety of source documents and how to extract information from source documents to record transactions

d b dance studio is a manual practice set that gives students studying introductory accounting the opportunity to prepare a set of accounts manually this practice set will give students a hands on introduction to the posting and recording of transactions for a retail business over a two month period students will be required to analyse source documents record journal entries post to ledger accounts adjust and close entries prepare a worksheet and typical financial statements this practice set will develop the skills necessary to keep a set of manual accounting records and understand the steps required to complete the accounting cycle

this accounting practice set is ideal for both accounting and accounting information system students it provides a unique opportunity to experience both a computerised and manual system of accounting it shows how the functions of myob version 15 correlate to the traditional bookkeeping methods filling in the knowledge gaps and assisting students to understand the similarities and differences between the two systems students will develop an appreciation of where traditional accounting fits into the more contemporary accounting information system dave s detergent includes detailed step by step basic instructions for myob version 15 as well as templates for use in a manual system this will ensure students gain practical experience in both methods and assist in transferring their newly acquired skills to real life situations students are also encouraged to analyse the data and make decisions based on their workings which provides an opportunity to look at the big picture and gain further understanding of accounting concepts features using the basic commands of a

computer package myob version 15 to set up a company and use its relevant modules to create customers suppliers and inventory control producing a set of manual financial accounts for a given monthly period the steps in a typical accounting cycle culminating in the production of financial statements for both a computerised and manual system creating an accounting worksheet typical financial transactions made in a small retail business including sales and purchases returns to suppliers and balance day adjustments hands on experience in posting journals to the general ledger and subsidiary ledgers comparing two sets of financial statements using ratios and other non quantitative factors comparing financial statement formats of a proprietary company to that of a sole trader making recommendations on the possible purchase of another small business using both financial and non financial accounting information the language of business about the author gregory boland is a lecturer in the school of business and government at the university of canberra

surfari is a manual accounting practice set designed to introduce students to the processing of accounting information for a complete accounting cycle for a retail business the practice set is modelled on a fictitious surf wear company trading under the registered business name surfari the business sells a range of surf wear and accessories to various retailers at competitive prices the practice set covers the use of general journals specialised journals subsidiary debtor creditor and general ledgers periodic inventory system with an appendix covering perpetual inventory bank reconciliation worksheets balance sheets and income statements back cover

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this manual accounting practice set is based on sugar plum fashion a wholesale company that sells the latest fashion clothing to a number of retailers it is designed to introduce students to the processing of accounting information for a complete accounting cycle based on the periodic inventory system this comprehensive practice set guides students through the process of recording and preparing a range of accounting transactions 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 this same level and depth of understanding is harder to achieve with the sole use of computerised accounting practise sets and software packages as stand alone learning aids

brendan s books Pty Ltd is intended for students studying introductory accounting and can be used with any introductory textbook an advantage of this practice set over many others is that revenue and expense accounts have not been closed at the end of the previous month therefore providing students with a more realistic scenario this practice set provides students with the unadjusted trial balance at the end of may and

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dee vee rama pty ltd is a manual practice set designed to provide students with experience in the recording the business transactions of a retail business into a set of manually prepared accounting records the practice set uses the same transactions set as used in videorama pty ltd a computerised practice set using myob accounting plus completing dee vee rama pty ltd will build student understanding of the necessary accounting procedures when managing the financial accounts for a simulated business environment whilst reinforcing the principles of introductory accounting when used in conjunction with videorama pty ltd a computerised practice set using myob accounting plus it highlights the similarities and differences between a manual system of accounting and a computerised one

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