

# Perdisco Manual Accounting Practice Sets: What's new in Edition 3?

## Coffee and Café Supplier Free Paper

Based on feedback from instructors and students using our Edition 2 practice sets, our practice set authors, editors and instructional designers have implemented many significant improvements in the development of our Edition 3 practice sets. These include:

### Detailed Instructor Companion & Grading Guide



The 'Instructor Companion and Grading Guide' to the free paper practice set provides instructors with a recommended grading approach that discusses each part of the practice set in detail. Based on that approach, a grading sheet with a suggested breakdown of points and a full line-by-line model solution is also provided.

### Academic adjustments made to the Coffee and Café Supplier practice set

- **Schedule of accounts now placed after adjusting entries:** In Edition 3 of the Coffee and Cafe Supplier free paper practice set, the schedule of accounts now appears after adjusting entries (rather than after the bank reconciliation as it did in the Edition 2 paper practice set). This ensures that those schedules are completed after all journal entries have been posted.
- **Reversing entries are now placed at the end of the accounting cycle:** While Edition 2 offered the more challenging option of preparing reversing entries at the beginning of the practice set (because it requires students to determine which adjusting entries were recorded during the previous accounting period so that they can identify which entries to reverse in the current period), Edition 3 requires reversing entries to be prepared at the end of the practice set - to better highlight the conceptual link between adjusting and reversing entries. Because students reverse adjusting entries with which they are already familiar, it is also less demanding. To support this adjustment, each student's transaction list now only contains transactions relating to the current month.
- **Removal of difficult transaction types not commonly taught:** Edition 2 titles that covered the treatment of the dividend declared transaction and the bad debts expense transaction have been updated so that these are removed from Edition 3. The complexity of these transactions typically exceeded that taught in most first courses in accounting.
- **Instructions made clearer:** The instructions given to students in our Edition 2 practice sets have been extensively examined and, where necessary, re-written for Edition 3 to ensure that they are easier for students to understand, better assist students in avoiding common mistakes and cover many of the questions instructors had been receiving from students who were completing Edition 2 practice sets.

### Adopt or upgrade to an Edition 3 practice set

To find out more about our Edition 3 practice sets, to adopt or upgrade for your course, or to receive a free instructor review copy, please call 1-800-808-636 or visit [www.perdisco.com.au/practicesets](http://www.perdisco.com.au/practicesets)