

# Manual Practice Sets



## Manual practice sets

A practice set is a teaching tool that gives students direct and practical experience in all elements of a manual accounting cycle, and in a very hands-on way.

They will work through activities such as recording transactions into the general journal and special journals of their company and then manually posting those transactions into its general ledger and subsidiary ledgers.

At the end of the one month accounting cycle, students construct a trial balance, record adjusting entries, manually prepare the financial statements, and journalize closing entries.

*"It just brought the material to life much more than paper journals. My understanding of accounting deepened through this medium".*  
(Student, California State University)"

## Unique VirtualTutor practice set approach

Perdisco's VirtualTutor manual practice sets are designed to be a similar experience to the paper-based practice set books that many accounting instructors frequently use.

The key difference is that they are delivered online using a web browser. No special software is required and students can access the online practice sets from any internet connected computer.

## Why online?

Using technology enables us to improve the experience for both students and professors.

- Our AutoGrade functionality scores students' work automatically, giving each completed practice set a very detailed grade (out of hundreds of points) that is free from bias. No manual grading is required!
- Our VirtualTutor functionality delivers real-time feedback. Students find out immediately if they have made any mistakes, helping them to learn as they go.
- Our Back-on-Track functionality means students can correct their work and avoid carrying forward any mistakes.
- Our AntiCheat functionality delivers a different practice set version to every student. This means that they cannot copy answers from each other! (If you would prefer to have all students complete an identical practice set – for example because you would like to work through the entire activity collaboratively in class – that is also fine.) You can also change the 'look and feel' of the practice set every semester to make it look different for every new cohort of students.

By automating the grading and administrative processes, our online delivery approach enhances learning opportunities for students and makes the experience of using a practice set more streamlined for professors.

The practice sets do not automate any of the actual accounting processes. If you would prefer to use Accounting software, Perdisco also has practice sets available for computerized accounting programs.

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*“The practice set was very helpful in helping me understand a real company's accounting procedures for an entire month. In class, we have learned everything in parts, and the practice set was helpful in putting everything together.”*  
(Student, Oklahoma Baptist University)

*“Great feedback, helpful menu choices, ability to look back at previous pages' data even after moving forward, intimidating to do this type of thing at first glance, but really a great tool and benefit once I got the hang of it.”* (Student, University of Wisconsin)

*“There's often a disconnect between conceptual learning and real world application. I felt Perdisco helped bridge that.”* (Student, University of Houston)

*The feedback was awesome and it explained everything clearly. It was easy to follow along with and user friendly.* (Student, University of Central Florida)

*“I really liked the fact that I was given real life transactions and forms to analyze and fill out. I enjoyed completing this project and wish my professor assigned more throughout the semester.”* (Student, Pennsylvania State University)

*“Being able to practice actual entries and getting immediate feedback with corrections to my mistakes definitely helped in my studying.”* (Student, University of North Florida)



## Administrative features

**Student and Instructor Companions:** Each practice set title has its own separate companions for students and instructors that explains the concepts covered in the practice set, the pedagogical design and how the grading works.

**Set up and information for students:** when you adopt, our customer support team will contact you to check the details of your course and will provide documents that you can use to provide guidance to your students on how to access and use their practice set.

**Regular reporting:** we automatically provide you with regular reports on your students' performance throughout the practice set period. These reports can also be customized for specific requirements that you may have.

## Accounting Cycle Supplement

A 100-page mini textbook is available in e-book format that supplements our practice sets. Its sections match the structure of the practice sets, making it an easy to use reference guide for students as they work through the entire exercise.

Content areas covered include journalizing transactions and posting them to the ledger, perpetual and periodic inventory systems, special journals and subsidiary ledgers, bank reconciliation statement, worksheet, adjusting entries, schedules of accounts, financial statements, closing entries, post-closing trial balance and reversing entries.

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## Practice set title comparison

	Performing Arts College	Music and Book Wholesaler	Coffee and Café Supplier	Coffee and Café Supplier (paper/Excel)	Specialty Sports	Technology Boutique
<b>Format</b>	Online	Online	Online	Hand-graded paper or Excel	Online	Online
<b>Time required</b>	Up to 10 hours	Up to 17 hours	Up to 18 hours	Up to 18 hours	Up to 19 hours	Up to 21 hours
<b>Total points</b>	284	1,056	1,126	50	1,089	1,077
<b>Difficulty</b>	Low	Medium	Medium	Medium	Medium	High
<b>Instructor &amp; student companions</b>	Included	Included	Included	Instructor only	Included	Included
<b>Inventory system</b>						
<b>Inventory system</b>	None	Periodic	Periodic	Periodic	Perpetual	Perpetual
<b>Tax</b>	None	None	None	None	None	Sales tax
<b>Reversing entries</b>	None	None	Yes	Yes	None	None
<b>Business structure</b>	Sole proprietorship	Corporation	Corporation	Corporation	Corporation	Corporation
<b>Journals</b>	General journal only	Special and General	Special and General	Special and General	Special and General	Special and General
<b>Bank reconciliation &amp; worksheet</b>	None	Included	Included	Included	Included	Included
<b>Automatic Grading</b>	Included	Included	Included	Grading Guide supplied	Included	Included
<b>Immediate feedback</b>	Included	Included	Included	None	Included	Included
<b>Back-on-track</b>	Included	Included	Included	None	Included	Included
<b>Anti cheat</b>	Included	Included	Included	None	Included	Included

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## Reviewer access

We provide free review copies of our content to instructors. Contact us to let us know which titles you would like to see.

## How to adopt

If you would like to adopt any of our content, please contact us. Our adoption pack includes information that you can provide to your students (including a PowerPoint presentation and PDF you can put on your course website).

## Cost

Manual practice sets are \$24.95 (except the paper and Excel versions – which are free).

The Accounting Cycle Supplement can be packaged with a practice set for a further \$9.90.

## Computerized practice sets

We also have a catalog of computerized accounting practice sets. Please visit our website or contact us for more information.



## Who is using our manual practice sets?

Courses such as Accounting I, Accounting Applications, Accounting Information Systems, Accounting Lab, Financial Accounting, Intermediate Accounting, Introductory Accounting, Managerial Accounting, Practical Accounting, Principles of Accounting.

School such as Arkansas Tech University, California State University, Calvin College, Central New Mexico Community College, Clarion University, Des Moines Area Community College, Florida A&M University, Fresno State University, Highline Community College, Jackson State University, Lakeshore Technical College, Michigan Technical University, North Central College, Northern Kentucky University, Northeastern State University, Northwest University, Oklahoma Baptist University, Pennsylvania State University, University of Alaska, University of Central Florida, University of Guam, University of Houston, University of Louisville, University of Minnesota, University of Nevada, University of New Mexico, University of New Orleans, University of North Florida, University of Wisconsin, Union University and more.

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