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 feet' 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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