

### Template 5: Cards Plus transactions

Transactions for Cards Plus, 4 / 4 / 2* to 4 / 5 / 2*		✓ when recorded
1 Apr	Venture start up loan is provided by the bank and is paid into your Card Plus bank account \$160. (Loan)	
1 Apr	Each of the three owners puts \$20 into the business as venture capital. (Capital)	
1 Apr	An order for paper supplies is received from the warehouse, paper \$15, Paint \$6, Paint brushes \$4. (Purchases)	
2 Apr	Warehouse charges rent of room hire for Cards Plus \$10. (Rent)	
5 Apr	Wages are paid to three workers, \$5 per worker. (Wages)	
10 Apr	An order for scissor hire \$10 (Rental) and Ribbon \$4 (Purchases) is received.	
11 Apr	Pay Letter Head Designs for the design of Cards Plus' business cards \$8. (Stationery)	
15 Apr	At a mini market 5 cards were sold for \$5 each. (Sales)	
20 Apr	Wages are paid to three workers, \$5 per worker. (Wages)	
25 Apr	Warehouse charges rent of room hire for Cards Plus \$10. (Rent)	
26 Apr	Wages are paid to three workers, \$5 per worker. (Wages)	
30 Apr	Sold all Cards at market day, 20 cards at \$5 per card. (Sales)	

Rewards	Risks
<p>1. A late order arrives for your product. Card Plus makes an additional \$10 profit. (Sales)</p>	<p>1. Pay \$2 to ACC for each of your three workers for workplace insurance. (Insurance)</p>
<p>2. Bank pays \$5 interest on the balance in Card Plus' business account. (Interest)</p>	<p>2. Forfeit the next sales revenue as you did not finish your product in time for market.</p>
<p>3. Warehouse gives Card Plus a \$5 refund for unused resources. (Purchase returns)</p>	<p>3. You spill paint on the floor. Clean up cost is \$15. (Cleaning)</p>
<p>3. Letter Head Designs purchases one of your cards for \$5. (Sales)</p>	<p>4. Paper for Card Plus' product is measured incorrectly. Purchase additional materials costing \$10. (Purchases)</p>
<p>4. Letter Designs pays Card Plus \$5 compensation for design error. (Compensation)</p>	<p>5. Card Plus is fined \$10 for not keeping adequate financial records. (Fines)</p>
<p>6. Card Plus wins \$10 prize money for best business of the month award. (Prize)</p>	<p>7. Card Plus pays the Warehouse a late payment fee of \$5. (Fines)</p>