

MINI-PRACTICE SET 2 (continued)

The Fashion Rack
Statement of Owner's Equity
For Month Ended October 31, 2016

	For Month Ended October 31, 2016					
Teresa Lojay, Capital, October 1, 2016						
Net Income for Month						
Less Withdrawals for Month						
Increase in Capital						
Teresa Lojay, Capital, October 31, 2016						

The Fashion Rack
Balance Sheet
October 31, 2016

October 31, 2016												
Assets												
Current Assets												
Cash												
Accounts Receivable												
Less Allowance for Doubtful Accounts												
Merchandise Inventory												
Supplies												
Prepaid Expenses												
Prepaid Insurance												
Prepaid Advertising												
Total Current Assets												
Plant and Equipment												
Equipment												
Less Accumulated Depreciation												
Total Plant and Equipment												
Total Assets												
Liability and Owner's Equity												
Current Liabilities												
Accounts Payable												
Social Security Tax Payable												
Medicare Tax Payable												
Employee Income Tax Payable												
Federal Unemployment Tax Payable												
State Unemployment Tax Payable												
Sales Tax Payable												
Total Liabilities												
Owner's Equity												
Teresa Lojay, Capital												
Total Liabilities and Owner's Equity												

Mini Practuce Set 2 Answers

Jin-Ying Zhang



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