Mini-Practice Set 2

Merchandising Business Accounting Cycle

The Fashion Rack

The Fashion Rack is a retail merchandising business that sells brand-name clothing at discount prices. The firm is owned and managed by Teresa Lojay, who started the business on April 1, 2019. This project will give you an opportunity to put your knowledge of accounting into practice as you handle the accounting work of The Fashion Rack during the month of October 2019.

The Fashion Rack has a monthly accounting period. The firm's chart of accounts is shown below. The journals used to record transactions are the sales journal, purchases journal, cash receipts journal, cash payments journal, and general journal. Postings are made from the journals to the accounts receivable ledger, accounts payable ledger, and general ledger. The employees are paid at the end of the month. A computerized payroll service prepares all payroll records and checks.

- Copen the general ledger accounts and enter the balances for October 1, 2019. Obtain the necessary figures from the postclosing trial balance prepared on September 30, 2019, which is shown below. (If you are using the Study Guide & Working Papers, you will find that the general ledger accounts are already open.)
- Z. Open the subsidiary ledger accounts and enter the balances for October 1, 2019. Obtain the necessary figures from the schedule of accounts payable and schedule of accounts receivable prepared on September 30, 2019, which appears below. (If you are using the Study Guide & Working Papers, you will find that the subsidiary ledger accounts are already open.)
- Analyze the transactions for October and record each transaction in the proper journal. (Use 10
 as the number for the first page of each special journal and 16 as the number for the first page
 of the general journal.)
- 4. Post the individual entries that involve customer and creditor accounts from the journals to the subsidiary ledgers on a daily basis. Post the individual entries that appear in the general journal and in the Other Accounts sections of the cash receipts and cash payments journals to the general ledger on a daily basis.
- 5. Total, prove, and rule the special journals as of October 31, 2019.
- 6. Post the column totals from the special journals to the general ledger accounts.

The Fashion Rack Chart of Accounts			
Assets	Liabilities		
101	Cash	203	Accounts Payable
111	Accounts Receivable	221	Social Security Tax Payable
112	Allowance for Doubtful Accounts	w222	Medicare Tax Payable
121	Merchandise Inventory	-223	Employee Income Tax Payable
131	Supplies	V225	Federal Unemployment Tax Payable
133	Prepaid Insurance	~227	State Unemployment Tax Payable
135	Prepaid Advertising	-229	Salaries Payable
441	Equipment	~231	Sales Tax Payable
442	Accumulated Depreciation—Equipment		

INTRODUCTION

INSTRUCTIONS

Mini Practice Set 2 Merchandising Business Accounting Cycle

DJ Losen

Mini Practice Set 2 Merchandising Business Accounting Cycle:

Mini Practice Set 2 Merchandising Business Accounting Cycle Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has be apparent than ever. Its power to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "Mini Practice Set 2 Merchandising Business Accounting Cycle," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound effect on our existence. Throughout this critique, we will delve in to the book is central themes, evaluate its unique writing style, and assess its overall influence on its readership.

 $\frac{https://staging.conocer.cide.edu/results/book-search/Documents/lehninger\%20principles\%20of\%20biochemistry\%20answer\%20guide.pdf$

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