

Chapter13: Financial Statements and Closing Procedures

Mini-Practice Set 2

p. 488

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, 2013. 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 2013.



INTRODUCTION

The Fashion Rack has a monthly accounting period. The firm's chart of accounts is shown below and on the next page. 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.

INSTRUCTIONS

1. Open the general ledger accounts and enter the balances for October 1, 2013. Obtain the necessary figures from the postclosing trial balance prepared on September 30, 2013, which is shown on [page 484](#). (If you are using the *Study Guide & Working Papers*, you will find that the general ledger accounts are already open.)
2. Open the subsidiary ledger accounts and enter the balances for October 1, 2013. Obtain the necessary figures from the schedule of accounts payable and schedule of accounts receivable prepared on September 30, 2013, which appear on [page 485](#). (If you are using the *Study Guide & Working Papers*, you will find that the subsidiary ledger accounts are already open.)

Glencoe Accounting Mini Practice Set 2 Answers

CL Gary



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Glencoe Accounting Mini Practice Set 2 Answers: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels captivating the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can succeed. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Glencoe Accounting Mini Practice Set 2 Answers : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, entrancing readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Pape, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and gripping novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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