

**THE CORNER DRESS SHOP
TRIAL BALANCE
FEBRUARY 28, 2022**

Account Titles and Description	Dr.					Cr.				
Cash	30	7	7	5	31					
Petty Cash			5	0	00					
Accounts Receivable	8	2	9	1	85					
Office Supplies		6	2	4	30					
Prepaid Rent	1	8	0	0	00					
Prepaid Insurance	1	0	0	0	00					
GST Prepaid		4	3	6	34					
Inventory	8	3	0	9	00					
Computer and Office Equipment	5	0	0	0	00					
Acc. Dep'n—Computer & Office Equipment						2	6	1	12	
Computer Software		7	3	9	00					
Acc. Dep'n—Computer Software						6	1	58		
Delivery Truck	12	0	0	0	00					
Acc. Dep'n—Delivery Truck						3	4	0	00	
Accounts Payable						4	7	8	8	99
Income Taxes Payable						1	1	0	8	82
El Payable						4	0	8	79	
CPP Payable						8	1	0	30	
Medical Plan Payable						1	1	2	00	
Charitable Donations Payable						1	8	0	00	
GST Collected						2	3	1	3	65
Rent Received in Advance						6	0	0	00	
Betty Loeb, Capital						48	0	7	8	80
Betty Loeb, Withdrawals	7	3	0	0	00					
Sales						59	8	6	5	05
Cost of Goods Sold	19	0	7	3	38					
Wages Expense	18	1	2	0	00					
CPP Expense		8	1	0	30					
El Expense		4	7	6	92					
Insurance Expense		2	0	0	00					
Rent Expense	1	8	0	0	00					
Dep'n Expense—Computer & Office Equipment		2	6	1	12					
Dep'n Expense—Software			6	1	58					
Dep'n Expense—Delivery Truck		3	4	0	00					
Accounting Expense	1	4	6	0	00					
	118	9	2	9	10	118	9	2	9	10

Mini Practice Set Corner Dress Shop Answers

Xiaolong Qi



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