

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 Lopez, Capital				
	Total Liabilities and Owner's Equity				

Mini Practuce Set 2 Answers

Tobias Bleicker

A red circular graphic with a gradient, appearing as a semi-circle or a partial circle, located to the right of the author's name.

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