

The Corner Dress Shop Special Journal Project

This Mini Practice Set will help you review all the key concepts of the accounting cycle for a merchandising company. Betty Loeb took over the business now known as The Corner Dress Shop on January 1, 2022. Betty purchased the business name and all assets except cash from her aunt Marion, who had run it for over 10 years. Certain liabilities were assumed by Betty's new business as part of the deal. You are the bookkeeper of The Corner Dress Shop and have gathered the following information. It is your task to complete the accounting cycle for March 2022.

The Corner Dress Shop Trial Balance February 28, 2022		
	Debits	Credits
Cash	30,905.28	
Petty Cash	50.00	
Accounts Receivable	8,291.85	
Office Supplies	624.30	
Prepaid Rent	1,800.00	
Prepaid Insurance	1,000.00	
HST Prepaid	436.34	
Inventory	23,309.00	
Computer and Office Equipment	5,000.00	
Acc. Depr. – Computer and Office Equipment		261.12
Computer Software	739.00	
Acc. Depr. – Computer Software		61.58
Delivery Truck	12,000.00	
Acc. Depr. – Delivery Truck		340.00
Accounts Payable		4,788.99
HST Collected		2,313.65
Rent Received in Advance		600.00
Betty Loeb, Capital		49,541.46
Betty Loeb, Withdrawals	7,300.00	
Sales		59,865.05
Cost of Goods Sold	4,073.38	
Wages Expense	18,120.00	
Insurance Expense	200.00	
Rent Expense	1,800.00	
Depr. Exp. – Computer and Office Equipment	261.12	
Depr. Exp. – Software	61.58	
Depr. Exp. – Delivery Truck	340.00	
Accounting Expense	<u>1,460.00</u>	
	<u>117,771.85</u>	<u>117,771.85</u>

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