

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 Lofay, 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.

INTRODUCTION

INSTRUCTIONS

- ✗ Open 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.)
- ✗ 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.)
3. 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	✓222	Medicare Tax Payable
✓121	Merchandise Inventory	✓223	Employee Income Tax Payable
✓131	Supplies	✓225	Federal Unemployment Tax Payable
✓133	Prepaid Insurance	✓227	State Unemployment Tax Payable
✓135	Prepaid Advertising	✓229	Salaries Payable
✓141	Equipment	✓231	Sales Tax Payable
✓142	Accumulated Depreciation—Equipment		

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SJ Ball



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web jul 19 2023 the western green mamba s scientific name dendroaspis viridis is a little different and viridis means green hence dendroaspis viridis means green tree asp their common name mamba is a borrowed word from either swahili or zulu green mambas are one of the most feared snakes in africa

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web mar 18 2021 the eastern green mamba is a species of snake commonly found throughout east africa and occasionally in southern africa it is closely related to the black mamba and like the black mamba is highly venomous there are four types of mambas in the wild the jameson s mamba lives in central africa the western green mamba exists in west

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web the three green species of mambas are arboreal whereas the black mamba is largely terrestrial all four species are active diurnal hunters preying on birds lizards and small mammals at nightfall some species especially the terrestrial black mamba shelter in a lair a mamba may retain the same lair for years

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web the green mamba is a long slender bodied snake with smooth scales and a narrow coffin shaped head bright green scales cover a darker skin and are laid like paving stones the belly of the green mamba is a yellow to light green colour green mambas also have short fixed fangs at the front of their mouths these snakes are extremely venomous

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web physical description green mamba is considered as the smallest mambas in the world as the name implies this mamba has a bright and vibrant green color it has a slender body with scales that are laid just like paving stones against darker skins compared to its dorsal scales the scales on its belly is lighter

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web the eastern green mamba *dendroaspis angusticeps* is a highly venomous snake species of the mamba genus *dendroaspis* native to the coastal regions of southern east africa described by scottish surgeon and zoologist andrew smith in 1849 it has a slender build with a bright green back and green yellow ventral scales

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web aug 17 2022 green mamba scientific name the scientific name for this snake is *dendroaspis angusticeps* it is a highly venomous snake found in africa adults can grow to be over six feet long and they are typically a bright green color with narrow yellow or white bands running along their bodies

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web in mamba the three green mamba species are smaller 1 5 2 metres maximum 2 7 metres and are usually found in trees the east african green mamba *d. angusticeps* of east and south africa jameson s mamba *d. jamesoni* of central africa and the west african green mamba *d. viridis* are all read more

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web oct 22 2017 a bright green snake that in south africa inhabits coastal kzn and is usually only found within a few kilometres of the sea in mozambique and zimbabwe the distribution may extend further inland it is often confused with harmless green snakes of the genus philothamnus and the green boomslang

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web green mamba may refer to eastern green mamba dendroaspis angusticeps an arboreal snake found in the east of southern africa and much of east africa western green mamba dendroaspis viridis an arboreal snake found in the southern part of west africa jameson s mamba dendroaspis jamesoni an arboreal snake found mainly in western

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web the eastern green mamba dendroaspis angusticeps is a highly venomous snake native to the coastal regions of southern east africa it was described by scottish surgeon and zoologist andrew smith in 1849 it is a shy and elusive snake that is rarely seen