

**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
EI 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					
EI 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	00					
	118	9	2	9	10	118	9	2	9	10		

Mini Practice Set Continued

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