

## **PROJECT 2A: STUDENT-DESIGNED MERCHANDISING BUSINESS**

In Chapters 11, 12, 13, 14 and Project 2, your students learned how to complete the computer accounting cycle for merchandising businesses. Project 2A gives them a chance to design a merchandising business of their own.

Your students will select the type of merchandising business they want, edit their business' Chart of Accounts, create an opening Balance Sheet and transactions, and complete PCA's computer accounting cycle. Project 2A also gives your students an opportunity to review the software features learned so far.

Students should plan the type of business they want to create. In Chapters 11, 12, 13 and 14 they worked with Richard's Sales & Service, a partnership form of business. In Project 2, they worked with Sports Shoppe, a corporate form of business. They could design a business that is similar to Richard's Sales & Service or Sports Shoppe. There are many merchandising businesses included in PCA's sample companies. They are: jewelry store, automobile dealer, convenience store, furniture dealer, gift shop, hardware store, hobby shop, home appliance dealer, music store, pet store, sporting goods store, etc.

The student designed merchandising business should consist of:

1. Company information: business name, address, telephone number, and form of business.
2. One of PCA's sample companies.
3. A Chart of Accounts: 80 accounts minimum, 110 accounts maximum.
4. A Balance Sheet for the opening entry in the General Journal.
5. One month's transactions. These transactions must include accounts receivable, accounts payable, inventory, and payroll. Your students should have a minimum of 25 transactions, a maximum of 35 transactions.