

Final Comprehensive Problem - Spri

Account	Account No.	Debit	Credit
Cash	101	\$ 9,705	
Accounts Receivable	122	10,256	
Merchandise Inventory	131	21,800	
Estimated Returns Inventory	135	250	
Supplies	141	1,035	
Prepaid Insurance	145	1,380	
Land	161	8,750	
Building	171	52,000	
Accumulated Depreciation-Building	171.1		\$ 9,200
Store Equipment	181	28,750	
Accumulated Depreciation-Store Equipment	181.1		9,300
Accounts Payable	202		3,600
Customer Refunds Payable	203		300
Wages Payable	219		
Sales Tax Payable	231		1,378
Mortgage Payable	251		12,525
Tom Jones, Capital	311		90,000

Comprehensive Problem 2 Accounting Warren Reeve

**Carl S. Warren, James M. Reeve, Philip
E. Fess**



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