

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

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