

Comprehensive Accounting

Wild Wheels, Inc. Trial Balance November 30, 2012			
	ACCOUNT	DEBIT	CREDIT
	Cash	\$ 9,150	
	Accounts Receivable	12,300	
	Inventory	11,000	
	Supplies	900	
	Office Equipment	18,000	
	Accumulated Depreciation, Office Equipment		3,000
	Accounts Payable		1,325
	Note Payable, Long-Term		5,000
	Common Stock		8,500
	Retained Earnings		21,425
	Dividends	4,250	
	Sales Revenue		93,500
	Sales Returns and Allowances	1,700	
	Sales Discounts	1,275	
	Cost of Goods Sold	46,750	
	Sales Commissions Expense	11,300	
	Office Salaries Expense	7,425	
	Office Rent Expense	5,500	
	Shipping Expense	3,200	
	Total	\$132,750	\$132,750

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