



Card's Closet

Work Sheet

For Year Ended December 31, 2011

Account Title	Assets		Liabilities		Equity		Totals	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	285,400.00							
Prepaid Cash	100,000							
Accounts Receivable	125,100.00							
Allow. for Uncoll. Accts		10,000						
Merchandise Inventory	110,000.00			95,000.00		20,000.00		
Supplies—Office	10,000.00			4,700.00		1,400.00		
Supplies—Store	40,000.00			3,600.00		5,600.00		
Prepaid Insurance	120,000.00							
Office Equipment	200,000.00							
Acc. Depr.—Office Equipment		50,000.00						
Store Equipment	400,000.00							
Acc. Depr.—Store Equipment		120,000.00						
Accounts Payable		210,000.00						
Federal Income Tax Payable								
Emp. Income Tax Pay.		12,000.00						
Social Security Tax Payable		8,000.00						
Medicare Tax Payable		1,900.00						
Sales Tax Payable		34,000.00						
Unemployment Tax Pay.—Fed.		30,000						
Unemployment Tax Pay.—State		20,000						
Health Ins. Premiums Pay.		90,000						
U.S. Savings Bonds Payable		7,000						
United Way Donations Pay.		10,000						
Dividends Payable		110,000.00						
Capital Stock		200,000.00						
Retained Earnings		275,000.00						

South Century 21 Accounting Study Guide 14

Jianjun Gao



South Century 21 Accounting Study Guide 14:

South Century 21 Accounting Study Guide 14 Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**South Century 21 Accounting Study Guide 14**," written by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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