

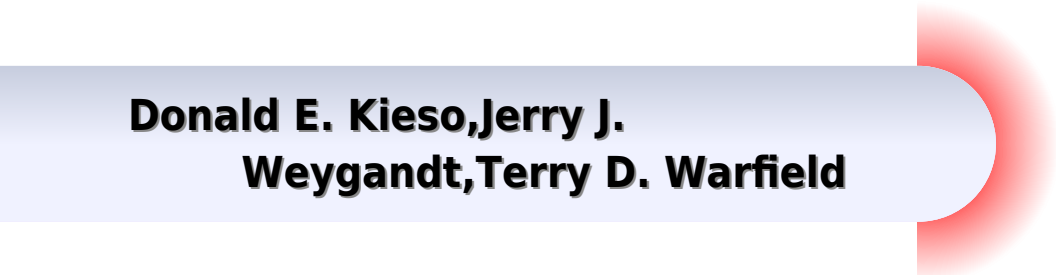
Comprehensive Problem 9 (Part Level Submission)

Cullumber Company's trial balance at December 31, 2020, is presented below. All 2020 transactions have been recorded except for the items described following the trial balance.

	Debit	Credit
Cash	\$25,000	
Accounts Receivable	25,000	
Notes Receivable	5,000	
Interest Receivable	—	
Inventory	25,000	
Prepaid Insurance	3,000	
Land	25,000	
Buildings	125,000	
Equipment	55,000	
Patents	5,000	
Allowance for Doubtful Accounts		\$500
Accumulated Depreciation—Buildings		40,000
Accumulated Depreciation—Equipment		20,000
Accounts Payable		27,000
Salaries and Wages Payable		—
Unearned Rent Revenue		5,000
Notes Payable (due in 2020)		12,000
Interest Payable		—
Notes Payable (due after 2020)		25,000
Common Stock		25,000
Retained Earnings		57,000
Dividends	12,000	
Sales Revenue		500,000
Interest Revenue		—
Rent Revenue		—
Gain on Disposal of Plant Assets		—
Selling Expense	—	
Cost of Goods Sold	400,000	
Depreciation Expense	—	
Insurance Expense	—	
Interest Expense	—	
Other Operating Expenses	22,000	

Weygandt Comprehensive Problem 7 Answer

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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