

Complete the worksheet. (Enter both the debit and credit effects whenever required. Round your intermediate calculations and final answers to 2 decimal places.)

Artisan Winos

Worksheet

Year Ended December 31, 2021

Account Name	Trial Balance		Adjustments		Adjusted Trial Balance		Income Statement		Balance Sheet	
	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit	Debit	Credit
Cash	\$ 44,191.00									
Accounts Receivable	293.00									
Prepaid Advertising	1,000.00									
Supplies	293.00									
Merchandise Inventory	15,900.00							1,000.00	12,900.00	
Store Equipment	25,900.00									
Accumulated Depreciation—Store Equipment		3,900.00								
Office Equipment	6,900.00									
Accumulated Depreciation—Office Equipment		1,900.00								
Notes Payable, Jan 2020		29,000.00								
Accounts Payable		2,795.00								
Wages Payable										
Social Security Tax Payable										
Medicare Tax Payable										
Unearned Seminar Fees		11,400.00								
Interest Payable										
Vincent Arroyo, Capital		33,600.00								
Vincent Arroyo, Drawing	15,210.00									
Income Summary										
Sales		106,470.00								
Sales Discounts	293.00									
Seminar Fee Income										
Purchases	91,900.00									
Purchases Returns and Allowances		1,900.00								
Freight In	270.00									
Rent Expense	14,100.00									
Wages Expense	24,000.00									
Payroll Taxes Expense	3,324.00									
Depreciation Expense—Store Equipment										
Depreciation Expense—Office Equipment										
Advertising Expense										
Supplies Expense										
Interest Expense	240.00									
Totals	\$ 243,315.00	\$ 243,315.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 1,000.00	\$ 12,900.00	\$ 0.00
Net Income										
							\$ 0.00	\$ 1,000.00	\$ 12,900.00	\$ 0.00

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G Psacharopoulos



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