

**SUNLAND COMPANY**  
**Comparative Balance Sheet**  
**December 31**

Assets	2021	2020
Cash	\$33,300	\$48,000
Debt investments	28,000	68,000
Accounts receivable (net)	58,000	38,000
Inventory	148,000	178,000
Property, plant and equipment (net)	186,950	208,000
<b>Total assets</b>	<b>\$454,250</b>	<b>\$540,000</b>
<b>Liabilities and stockholders' equity</b>		
Accounts payable	\$33,000	\$38,000
Short-term notes payable	48,000	98,000
Bonds payable	83,000	168,000
Common stock	168,000	153,000
Retained earnings	122,250	83,000
<b>Total liabilities and stockholders' equity</b>	<b>\$454,250</b>	<b>\$540,000</b>

# Practice Exam Chap 14 15 Wileyplus Accounting

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



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