

STARBUCKS CORPORATION
TRIAL BALANCE
At September 30, 2009

Account	Debit	Credit
Accounts payable		\$56
Accounts receivables	\$48	
Accrued expense payable		131
Accumulated Depreciation		321
Cash	66	
Contributed capital		647
Cost of sales	741	
Depreciation expense	98	
General and administrative expenses	90	
Income tax expense	62	
Interest expense	1	
Interest income		9
Inventories	181	
Long-Term investments	68	
Long term liabilities		40
Net revenue		1680
Other current assets	21	
Other long-lived assets	38	
Other operating expenses	51	
Prepaid expenses	19	
Property, plant, and equipment	1081	
Retained earnings		292
Short term bank debt		64
Short-term investments	51	
Store operating expenses	544	
TOTAL	3200	3200

International Accounting Chapter Solutions

**Lee H. Radebaugh, Sidney J. Gray, Ervin
L. Black**



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