Solution:

Let's first write the journal entries of the corresponding transactions that occurred during November:

JOURNAL (in $) Name: Detroit Machinery, Inc.				
Date	Particulars	L.F.	Debit	Credit
(a)	Cash To Accounts Receivables (Being collection of accounts)		75,000	 75,000
(b)	Accounts Payable To Cash (Being payment of pending accounts)		14,000	 14,000
(c)	Inventory To Accounts Payable (Being acquisition of inventory)		80,000	 80,000
(d)	Accounts Receivable Cost of Goods Sold To Sales Revenue To Inventory (Being sale of goods on open credit)		96,000 70,000	 96,000 70,000
(e)	Rent Expense To Prepaid Rent (Being recognition of rent for the month)		1,000	 1,000
(f)	Wages Expense To Cash (Being payment of wages)		8,000	 8,000
(g)	Dividends Expense To Cash (Being payment of dividends for the month)		10,000	 10,000
(h)	Sales Revenue To Rent Expense To Wages Expense To Dividends Expense To Cost of Goods Sold To Retained Earnings (Being closing for month of November)		96,000	 1,000 8,000 10,000 70,000 7,000

Based on the above journal entries & balance sheet of the previous month, we can create T-accounts for the accounts as follows:

Cash	
41,000	14,000
75,000	8,000
	10,000

Accounts Payable	
14,000	27,000
	80,000

Accounts Receivable	
90,000	75,000
96,000	

Paid-in Capital	
	160,000

Inventory	
70,000	70,000
80,000	

Retained Earnings	
	16,000
	7,000

Prepaid Rent	
2,000	1,000

Based on these, the trial balance is given by:

TRIAL BALANCE (in $)

Name of Account	Debit	Credit
Cash	84,000	
Accounts Receivable	111,000	
Pre-paid Rent	1,000	
Inventory	80,000	
Accounts Payable		93,000
Paid in Capital		160,000
Retained Earnings		23,000
Total	276,000	276,000