

Class Exercises – Financial Statements

Question 1

Sarahani is the owner of SH Trading, the business dealing with wholesaler of electrical appliances. Below is the trial balance extracted from the books of SH Trading as at 31 December 2019.

Particulars	Debit (RM)	Credit (RM)
Capital as at 1 January 2019		96,548
Drawings	13,350	
Inventories as at 1 January 2019	12,870	
Accounts Receivable	8,400	
Accounts Payable		7,170
Returns inwards	772	
Returns outwards		604
Furniture and Fittings	18,720	
Plant and Machinery	70,000	
Cash at bank	11,380	
Discount received		405
Discount allowed	195	
Wages	3,460	
Salaries	7,950	
Electricity and water	510	
Sales		101,061
Purchases	63,228	
Stationeries	225	
Insurance	3,600	
Accumulated Depreciation as at 1 January 2019:		
Furniture and Fittings		1,872
Plant and Machinery		7,000
	214,660	214,660

Additional information:

1. One of the accounts receivables returned defective good amounting RM110 to the business. This transaction was not recorded in the books yet.
2. Allowance for doubtful debts of 5% was to be provided on the net accounts receivable.
3. The closing inventories were valued at RM6,500.
4. Prepayment of insurance premium and wages were RM150 and RM300 respectively.
5. Depreciation for the year is to be provided as follows:

Furniture and Fittings at 10%, straight line method, yearly basis

Financial Statements Exercises With Answers

David Kirk



Financial Statements Exercises With Answers:

Financial Statement Analysis Workbook Martin S. Fridson, Fernando Alvarez, 2022-08-23 The helpful workbook to help practice assessing financial statements Financial statement analysis is essential as part of any well organized financial portfolio As a companion piece Financial Statement Analysis Workbook A Practitioner s Guide allows readers the opportunity to test and hone the skills put forward in Martin Fridson and Fernando Alvarez s Financial Statement Analysis a resource devoted to providing the analytical framework necessary to make sense of the sometimes misleading numbers put forth by companies Scrutinizing financial statements allows one to for example evaluate a company s stock price or determine merger or acquisition valuations The Financial Statement Analysis Workbook then provides a pathway to become familiar with these methodologies in order to be prepared to use them in real world scenarios With the skills provided within you can begin to undertake goal oriented preparation for the practical challenges of contemporary business and feel confident in your financial decision making This is aided by Question and answer sections within this Workbook correspond to each chapter of Financial Statement Analysis Financial statement and computational exercises designed to require analysis and synthesis of concepts covered in the core text A full list of answers in the second half of the book that help explain pitfalls within the questions An essential tool for professional analysts investors and students Financial Statement Analysis Workbook offers the perfect opportunity to help turn theory into reality Consolidated Financial Statements Mfandaizda Reuben Hove, 2006 This reference covers the basic and fundamental accounting techniques required to compile consolidated financial statements covering the operations of enterprises which at the end of their financial year have a subsidiary or subsidiaries under their control and or subsidiaries and associated companies as set forth in the International Accounting Standards IAS 27 IFRS3 and IAS28 Of particular use to practitioners and students in developing countries the text employs a building block approach to gradually introduce topics of increasing complexity and contains practical examples of how compliance with international accounting standards can be achieved and how outcomes can be determined Also included are tutorial exercises with suggested solutions *How to Read Nonprofit Financial Statements* Andrew S. Lang, Tammy Ricciardella, Lee Klumpp, William D. Eisig, 2017-03-15 EXPERT GUIDANCE ON HOW TO READ INTERPRET AND USE NONPROFIT FINANCIAL STATEMENTS UPDATED FOR THE NEW FASB STANDARD RELATED TO NONPROFIT FINANCIAL REPORTING ASU 2016 14 If you re an executive or volunteer leader at a nonprofit who is unfamiliar with the formats and language of financial statements this book fills you in on how to read and correctly interpret those critical documents If you re a seasoned pro who wants to brush up on your skills while familiarizing yourself with the latest FASB nonprofit reporting standards this is the only guide you need The intent behind creating the ASU 2016 14 was to improve the clarity and usefulness of nonprofit financial statements but making sense of those statements can still be tough going for the uninitiated Accountants and non accountants alike who use and prepare nonprofit financial statements need guidance on how to

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Solutions Manual to Accompany Financial Accounting Clyde P. Stickney, 1994 **Advances in Accounting Education** Dorothy Feldmann, Timothy J. Rupert, 2013-07-25 Topics included in Volume 14 are ways to increase student interest in the accounting major challenges and implications associated with integrating transfer students into accounting

programs techniques for improving performance in intermediate accounting classes exercises for incorporating divergent and evolving standards in the audit class *Financial Management for Decision Makers* Peter Atrill, 2005 Adopting an innovative open learning approach to introduce the main principles of financial management in an accessible non technical way this fully updated 4th EDITION provides a unique focus on the practical application of financial management and its role in decision making New to this EDITION Expanded coverage of key topics such as financing the business and shareholder value Increased coverage of corporate governance issues Even more real world examples to help illustrate the practical application and importance of the topics discussed Financial statements throughout based on the latest International Accounting Standards New full colour design packed with pedagogical features providing an original learning experience Key Features Written in a unique open learning style Clear explanations and minimal technical jargon to aid understanding no previous knowledge of financial management is assumed Based on a solid foundation of theory but focusing throughout on its value for decision making Covering all the main areas of financial management in sufficient detail to provide a good grasp of the subject Numerous examples activities and exercises throughout allowing the reader to test his her knowledge at frequent intervals Fully supported by a comprehensive range of student and lecturer learning resources *Financial Management for Decision Makers* is ideal for undergraduates from a non finance accounting discipline taking an introductory module in financial management and postgraduate experienced students on courses such as the ACCA Diploma in Financial Management Diploma in Management and MBA programmes The text is also suitable for finance and accounting students as a foundation for further study Peter Atrill is a freelance academic and AUTHOR working with leading institutions in the UK Europe and SE Asia He was previously Head of Business and Management at University of Plymouth Business School

Introduction to the Accounting Process C.A.M. Klerks-van de Noulant, H.J.M van Sten-van 't Hoff, A. Tressel, 2019-11-07 *Introduction to the Accounting Process* brings clarity to the process of setting up an accounting system including a basic explanation of how to enter numbers into the system manually The clear structure of the book provides students with good insight into the basics of accounting The book consists of four parts designing an accounting system special entries and frequently occurring themes such as VAT clearing of invoices and discounts international aspects of accounting including ratio analysis an integrated case enabling students to show their knowledge in practice The simple structure and concise nature of the book combined with a useful companion website will help students to improve on any deficiencies in the subject

Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2010-05-25 Focus on GAAP and IFRS this title makes extensive use of international companies allowing the reader to get a global understanding of financial accounting

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additional exercises A look at more recent frauds such as the Bernie Madoff scandal have been added Enhanced discussions of ethics and international accounting are presented The coverage of non cash items and their impact on decision making has been expanded In addition comprehensive case studies and problems help accountants tie the material together

Financial Intelligence for IT Professionals Karen Berman,Joe Knight,John Case,2008-04-15 As an IT manager you re expected to make key decisions and recommend major investments And that means understanding your decisions financial impact on your company But if you re like many information technology practitioners you may feel uncomfortable incorporating the financials into your day to day work Using the groundbreaking formula they introduced in their book Financial Intelligence A Manager s Guide to Knowing What the Numbers Really Mean Karen Berman and Joe Knight present the essentials of finance specifically for IT experts Drawing on their work training tens of thousands of managers and employees at leading organizations worldwide the authors illuminate the basics of financial management and measurement and provide hands on activities for practicing what you are reading You ll discover Why the assumptions behind financial data matter What your company s income statement balance sheet and cash flow statement reveal How to use ratios to assess your company s financial health How to calculate return on IT investments Ways to use financial information to support your company s business units and do your own job better How to instill financial intelligence throughout your team Authoritative and accessible Financial Intelligence for IT Professionals empowers you to talk numbers confidently with your boss colleagues and direct reports and understand how the financials affect your part of the business **Financial**

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Thomas,Anne Marie Ward,2019-02-28 EBOOK Introduction to Financial Accounting 9e **Bookkeeping For Dummies**

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Leadership in Nonprofit Organizations Kathryn A. Agard, 2011 Leadership in Non Profit Organizations tackles issues and leadership topics for those seeking to understand more about this dynamic sector of society A major focus of this two volume reference work is on the specific roles and skills required of the non profit leader in voluntary organizations Key features include contributions from a wide range of authors who reflect the variety vibrancy and creativity of the sector itself an overview of the history of non profit organizations in the United States description of a robust and diverse assortment of organizations and opportunities for leadership an exploration of the nature of leadership and its complexity as exemplified in the non profit sector availability both in print and online this title will form part of the 2010 Encyclopedia Collection on SAGE Reference Online The Handbook includes topics such as personalities of non profit leaders vision and starting a nonprofit organization nonprofit law statutes taxation and regulations strategic management financial management collaboration public relations for promoting a non profit organization human resource policies and procedures

Financial Accounting Jamie Pratt, Michael F. Peters, 2020-12-15 Financial Accounting 11th Edition provides students with a clear understanding of financial accounting by framing accounting processes in the context of real world business practices Concepts are presented in an engaging story telling approach and help answer key questions such as why what and how financial accounting connects to business success By building a solid foundation in the mechanics of preparing and analyzing financial statements performance measurement Return on Equity and decision making with the help of data analytics Financial Accounting 11th Edition helps students better prepare to be effective and successful business professionals

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