Solutions Exercises Financial Accounting

10- You are the accountant for a consulting company. The company has the following Balance Sheet at the end of 2013.

CURRENT ASSETS		CURRENT LIABILITIES	
Cash	600	Income tax payable	500
Debtors	2,000	Creditors	3,400
NON-CURRENT ASSETS		NON-CURRENT LIABILITIES	
Land	400	Long-term loan	1,000
Building	4,000		
Less: Accumulated depreciation	(500)	OWNERS EQUITY	
Tools and Equipment	3,500	Capital stock	3,000
Less: Accumulated	(1.0000)	Retained earnings	500
depreciation		Net income	600(*)
	9.000		9.000

(*) 2/3 will be paid as dividend.

For the first quarter of 2014, transactions are expected to be as follows:

- 1- A new land is purchased at a cost of 200. The full price is paid from the bank account.
- The long-term loan is repaid: 400 (interest expense of 100 included).
- 3- Merlin borrows 500 from a finance business. The loan is to be repaid in five years' time.
- 4- The Capital stock is increased by 500.
- 5- Invoices are sent to some clients. The total of the invoiced amount is 11,500. Clients have to pay immediately.
- 6- Invoices are sent to some clients. The total of the invoiced amount is 4,500, on account.
- 7- Salaries are paid: 9,000.
- 8- Depreciation expense: building: 200; tools and equipment: 300.
- 9- Payment is made to the Insurance Company for 1.000.
- 10- Bill is received for utilities expense: 3,000.

Income tax rate: 33.1/3%.

Prepare the Cash-Flows Statement, the Income Statement and the Balance Sheet for the first quarter of 2014.

Financial Accounting Exercises And Solutions Pdf

DONALD E.. WEYGANDT KIESO (JERRY J.. WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Warfield

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familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing quick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2009 Offering a unique approach in the field this book presents the principles of accounting from a corporate perspective This provides readers with a real world understanding of the concepts **Intermediate Accounting IFRS**, International Adaptation DONALD E., WEYGANDT KIESO (JERRY J., WARFIELD, TERRY D.), Jerry J. Weygandt, Terry D. Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This Warfield, 2024-10-06 text is an unbound binder ready edition Kieso Weygandt and Warfield's Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text

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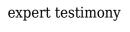
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