

Jennifer and Dana Designs Inc.
Work Sheet—Statement of Cash Flows
For the Year Ended December 31, 2014

<u>Balance Sheet Accounts</u>	<u>Balance 12/31/13</u>		<u>Reconciling Items</u>		<u>Balance 12/31/14</u>
<u>Debits</u>			<u>Debit</u>	<u>Credit</u>	
Cash	47,250	(r)	51,450		98,700
Accounts receivable	56,000	(a)	31,800		87,800
Inventories	103,650	(b)	18,250		121,900
Investments	87,000			5,500 (e)	81,500
Plant assets	<u>205,000</u>	(f)	92,000	47,000 (h)	<u>250,000</u>
Totals	<u>498,900</u>				<u>639,900</u>
<u>Credits</u>					
Accounts payable	48,280			9,420 (c)	57,700
Accrued expenses payable	18,830	(d)	6,730		12,100
Bonds payable	80,000			20,000 (i)	100,000
Accumulated depreciation— plant assets	40,000	(h)	40,200	49,700 (g)	49,500
Common stock	200,000			50,000 (j)	250,000
Retained earnings	<u>111,790</u>	(i)	88,400	147,210 (k)	<u>170,600</u>
Totals	<u>498,900</u>				<u>639,900</u>

Statement of Cash Flow Effects

Operating activities					
Net income	(k)	147,210			
Increase in accounts receivable			31,800	(a)	
Increase in inventories			18,250	(b)	
Increase in accounts payable	(c)	9,420			
Decrease in accrued expenses payable			6,730	(d)	
Depreciation expense	(g)	49,700			
Gain on sale of plant assets			8,750	(h)	
Investing activities					
Sale of investments	(e)	5,500			
Sale of plant assets	(h)	15,550			
Purchase of plant assets			92,000	(f)	
Financing activities					
Sale of common stock	(j)	50,000			
Issuance of bonds	(i)	20,000			
Payment of dividends			<u>88,400</u>	(l)	
Totals		<u>626,210</u>	<u>574,760</u>		
Increase in cash			<u>51,450</u>	(r)	
Totals		<u>626,210</u>	<u>626,210</u>		

Financial Accounting Exercises And Solutions

Andrew Thomas, Anne Marie Ward



Financial Accounting Exercises And Solutions:

Solution to Practical Problems in Financial Accounting (B.Com.) Dr. A. Karim, 2024-01-19 **Finance - Fundamental Problems and Solutions** Zhiqiang Zhang, 2013-06-13 As indicated by the title this book focuses on fundamental problems in finance a logical dilemma in valuation stock valuation methods models risk valuation and optimal capital structure It presents an innovative approach to logic and quantitative reasoning without advanced mathematics that delivers valuable results convincing solutions to these problems Readers in finance will definitely be interested in these solutions as well as the methods In fact these fundamental problems are essential in the field of finance and they have remained unsolved or partly unsolved for decades The solutions offered in this book are all sound in theory and feasible in practice and will hopefully benefit both theoretic al research and practical decision making **Questions, Exercises and Problems in Financial Accounting** David Kolitz, D. L. Kolitz, 2010-06 Divided into a selection of questions exercises and problems this workbook will help keep accountants on top of current international economic affairs The questions are multiple choice and ensure understanding of a topic before moving onto the exercises and problems The exercises can be used to develop proficiency in a topic where students are expected to reach the standard of the problems and the problems are longer and more complex in nature requiring an in depth understanding of the topic Combined this complete approach provides a full view of the up to date requirements of the International Financial Reporting Standards Financial Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2019-12-12 To understand a business you have to understand the financial insides of a business organization Through a focus on accounting transactions real world problem solving and engaging industry examples Weygandt Financial Accounting 11th edition demonstrates how accounting is an exciting field of study and helps connect core financial accounting concepts to students everyday lives and future careers Continuing to help students succeed in their introductory financial accounting course for over two decades this edition brings together the trusted Weygandt Kimmel and Kieso reputation with fresh timely and accurate updates to help build confidence and engage today s students **Financial Accounting** Robert Nothhelfer, 2022-06-21 This book provides the only introduction to accounting according to German GAAP in English This is helpful for students attending courses taught in English as well as for professionals in foreign subsidiaries of German companies The 2nd edition provides a new translation of relevant parts of the German Commercial Code updates the legal references and extends the exercises and case studies offered Financial Accounting, Self-Study Problems/Solutions Book Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text **Financial Accounting: An Integrated Approach** Ken Trotman, Elizabeth Carson, 2018-01-01 Trotman s Financial Accounting An

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