

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	OWNERS' EQUITY	
Less: Accumulated depreciation	(500)		
Tools and Equipment	3,500		
Less: Accumulated depreciation	(1,000)	Capital stock	3,000
		Retained earnings	500
		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.
- 2- 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.

Solutions Of Exercises For Financial Accounting

Clyde P. Stickney



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Financial Accounting in an Economic Context Jamie Pratt,2010-10-18 Grounded in financial statements Financial Accounting allows accountants to see not only the impact of financial transactions in financial statements but also the impact of transactions on overall business decisions The eighth edition offers new elements designed to sharpen Pratt s economic decision making foundation with a more timely real world focus Up to date expanded and detailed IFRS coverage is now included The SEC 2014 roadmap is explored in all chapters Comprehensive coverage of real world financial crisis issues is presented Accountants will also find more discussions on the increasing role of management s assessment of internal controls over financial reporting

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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

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Financial Accounting with International Financial Reporting Standards Jerry J. Weygandt,Paul D.

Kimmel,2022-07-20 An essential and intuitive treatment of financial accounting with an international perspective The use of International Financial Reporting Standards is growing rapidly both outside of the United States and within especially as IFRS incorporates more US GAAP rules In the newly updated fifth edition of Financial Accounting with International Financial Reporting Standards a team of accomplished financial practitioners and educators delivers the newest version of their highly anticipated text This important work offers practical end of chapter exercises and practice problems complete with foreign currency examples as well as an emphasis on non US companies and examples It is perfect for accounting students seeking exposure to internationally utilized accounting standards *Consolidated Financial Statements*

Mfandaidza 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 **Financial Management in the Public Sector** Xiaohu

(Shawn) Wang,2014-12-17 The new edition of this popular book provides a step by step guide on how to use financial management and budgeting tools in the public sector The book features a practical case study approach and includes plentiful exercises and examples It is designed as a textbook for courses on public financial management or public budgeting that focus on the application of budgeting and financial management tools Public service professionals will also benefit from this handy primer

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