

**P12-1,**

Req. 1

**Balance sheet at December 31**

Related Cash Flow Section		Current Year	Prior Year	Change	
Δ in Cash	Cash	\$73,250	\$63,500	+9,750	• Net increase in Cash
○	Accounts receivable	15,250	21,350	-6,100	• Add to net income the decrease in A/R
○	Merchandise inventory	23,450	18,000	+5,450	• Subtract from net income the increase in inventory
I	Property and equipment	309,250	160,350	+48,900	• Payment in cash for equipment
○	Less: Accumulated depreciation	<u>(57,450)</u>	<u>(45,750)</u>	-11,700	• Add to NI because depreciation expense does not affect cash
		<u>\$263,750</u>	<u>\$217,450</u>		
○	Accounts payable	\$16,500	\$19,000	-2,500	• Subtract from net income the decrease in Accounts Payable
○	Wages payable	2,000	2,700	-700	• Subtract from net income the decrease in Wages Payable
F	Note payable, long-term	56,300	71,000	-14,700	• Cash used for repayment of note principal
F	Common stock and additional paid-in capital	103,950	65,900	+38,050	• Issuance of stock for cash
O/F	Retained earnings	85,000	58,850	+26,150	• Increased for net income amount of \$26,800 Decreased for dividends declared & paid \$650
		<u>\$263,750</u>	<u>\$217,450</u>		

**Income statement for Current Year**

Sales	\$205,000
Cost of goods sold	123,500
Depreciation expense	11,700
Other expenses	<u>43,000</u>
Net income	<u>\$26,800</u>

# Financial Accounting Chapter 12 Solutions

**Roman Wölfel**



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web printer friendly version certain spots in the lineup are reserved for certain types of hitters the easiest way to figure out how to make an order is to define the type of hitters you have 1 base stealer good contact hitter good eye highest on base percentage hitter 2 goes to the right side well either lefty or righty

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web feb 15 2023 what is a batting order in baseball a batting order is a sequence in which players from a team take turns to bat during a game the order is usually determined by the coach or manager of the team and can vary depending on the team s strategy the players skills and the situation of the game

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web 8 center fielder 9 right fielder some baseball games will also count a 10th position which is known as the designated hitter this player only has offensive duties which will be covered later in this article also the positions listed above are the exact same numbers scorekeepers use to score baseball games

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web the batting order or batting lineup in baseball is an when nine members of the offense take their turns in batting against the pitcher in an order the batting order is decided by the manager before the game begins although sometimes during

games a player substitutes with another player which makes the take the original player s spoy if a

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web in baseball the batting order or batting lineup is the sequence in which the members of the offense take their turns in batting against the pitcher the batting order is the main component of a team s offensive strategy

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web baseball teams have nine batters except in some youth leagues where more hitters can line up the team s batting order is set at the beginning of the game and stays the same throughout the game the first batter the hitter at the top of the order often called the lead off hitter bats first and then comes up again after the