

### 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
<b>NON-CURRENT ASSETS</b>		<b>NON-CURRENT LIABILITIES</b>	
Land	400	Long-term loan	1,000
Building	4,000		
Less: Accumulated depreciation	(500)	<b>OWNERS' EQUITY</b>	
Tools and Equipment	3,500	Capital stock	3,000
Less: Accumulated depreciation	(1,000)	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.

# Accounting Exercises And Solutions Balance Sheet

**Victor M. Corman**



## **Accounting Exercises And Solutions Balance Sheet:**

Solutions to Problems and Answers to Questions in Principles of Accounting Harry Anson Finney, 1923      **Accountancy Problems** Leo Greendlinger, 1910      *Wiley CPA Examination Review 2007-2008, Problems and Solutions* Patrick R. Delaney, Ray Whittington, O. Ray Whittington, 2007-06-11 Wiley CPA Exam Review 34th Edition 2007 2008 Volume 1 Outlines and Study Guides Covers all four sections of the CPA examination point by point Stresses important topical areas to study for each part Helps establish a self study preparation program Divides exam into 45 manageable study units Provides an outline format supplemented by brief examples and illustrations Makes material easy to read understand and remember Includes timely up to the minute coverage for the computerized exam Explains step by step examples of the solutions approach Contains all current AICPA content requirements for all four sections of the exam Volume 2 Problems and Solutions Offers selected problems from all four examination sections Contains rationale for correct or incorrect multiple choice answers Covers the new simulation style problems offering more than 75 practice questions Details a solutions approach to each problem Updates unofficial answers to reflect current laws and standards Groups multiple choice questions into topical categories within modules for easy cross referencing Provides a sample examination for each of the four exam parts The computer based CPA exam is here Are you ready The 34th Edition of the Wiley CPA Exam Review is revised and updated for the new computerized exam containing AICPA sample test questions released as recently as April 2007 To help candidates prepare for the new exam format this edition includes a substantial number of the new simulation type questions Passing the CPA exam on your first attempt is possible We d like to help Get Even More Information Online You ll find a wide range of aids for doing your best on the CPA exam at wiley com cpa including content updates CPA exam study and test taking tips and more All Wiley CPA Exam Review products are listed on the site      **Accounting Workbook For Dummies** John A. Tracy, 2011-08-08 Balance the books learn important accounting concepts and master the basics Accounting Workbook For Dummies is for business bookkeepers and accountants who need a refresher on the subject as well as students taking their first accounting class It s a comprehensive study guide that can help you improve your accounting skills and lay the foundation for further advancement Whether you re trying to get certified and become an accountant or own a small business and need a little help balancing your books this hands on guide provides the learning and helpful practice you need The third edition of Accounting For Dummies contains guidance on incorporating principles to adhere to the Sarbanes Oxley Act reading financial reports generating income statements and balance sheets and establishing budgets Accounting Workbook For Dummies provides you with real world exercises to see these principals in action although you don t need to have read Accounting For Dummies Accounting Workbook For Dummies focuses on business accounting explains how business transactions are recorded in the accounts of a business and the financial statements that are prepared for a business to report its profit and loss financial condition and cash flows It also shows you how business managers use accounting

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**Practical Accounting Problems** Paul Joseph Esquerré,1922 The Balance Sheet ,1927 **Solutions to Practice Problems for Accounting, Theory and Practice, Appendices A and B, Volume III (third Year)** Roy Bernard Kester,1922 Illustrative accounting problems, by C.F. Rittenhouse and H.D. Greeley Harold Dudley Greeley,1920 **Accountancy Problems with Solutions** Leo Greendlinger,1911 **Problems & Solutions in Advanced Accountancy Volume II, 7th Edition** Maheshwari S.N. & Maheshwari S.K.,2009-11-01 Any Book On Solved Problems Would Be Welcome By The Students As They Dread The Unsolved Problems The Most Problems And Solutions In Advanced Accountancy Vol I And Ii Is The Result Of Realization Of The Same Fact However This Book Will Serve Its Purpose The Best If Before Referring To It The Students Have Attempted To Solve The Questions On Their Own **C.P.A. Problems and Solutions** Lloyd Morey,William Burtis Castenholz,1919 C.P.A. Review Answers, Covering Questions and Problems Presented in Book Entitled C.P.A. Review Clem Wetzell Collins,1928 *C.P.A. Problems and Solutions, 1915: Missouri (1914)* ,1916 *The Accountant* ,1905 **Bulletin** University of Georgia,1929 *1914 C.P.A. Problems and Solutions* ,1915 **C.P.A. Problems and Solutions, 1914** ,1915 **Announcements** Northwestern University (Evanston, Ill.). School of Commerce,1924 **Bulletin** Northwestern University (Evanston, Ill.),1923 Annual Catalogue of the Agricultural and Mechanical College of Texas. Session ... Agricultural and Mechanical College of Texas,1924

## Unveiling the Energy of Verbal Art: An Emotional Sojourn through **Accounting Exercises And Solutions Balance Sheet**

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