

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 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

Roy Bernard Kester



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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*
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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: Wisconsin (1914) ,1915 **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

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