

## Chapter 18 – Financial Statement Analysis – Exercise

**Exercise:** The following given information include the condensed financial statements of Painter Company for the years 2020 and 2021 are presented below. (Amounts in thousands.)

<b>PAINTER COMPANY</b>		
<b>Balance Sheets</b>		
<b>December 31</b>		
<b><u>Assets</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Current assets		
Cash	<u>60,100</u>	<u>64,200</u>
Short-term investments	<u>69,000</u>	<u>50,000</u>
Accounts receivable (net)	<u>107,800</u>	<u>102,800</u>
Inventory	<u>133,000</u>	<u>115,500</u>
<b>= Total current assets</b>	<b><u>369,900</u></b>	<b><u>332,500</u></b>
Plant assets (net)	<u>600,300</u>	<u>520,300</u>
<b>Total assets</b>	<b><u>\$970,200</u></b>	<b><u>852,800</u></b>
<b><u>Liabilities and Stockholders' Equity</u></b>		
Current liabilities		
Accounts payable	<u>\$160,000</u>	<u>\$145,400</u>
Income taxes payable	<u>43,500</u>	<u>42,000</u>
<b>= Total current liabilities</b>	<b><u>203,500</u></b>	<b><u>187,400</u></b>
Bonds payable	<u>200,000</u>	<u>200,000</u>
<b>= Total liabilities</b>	<b><u>403,500</u></b>	<b><u>387,400</u></b>
<b>Stockholders' equity</b>		

# Financial Statement Analysis Exercise Solution Chapter9

**Paul D. Kimmel, Jerry J.  
Weygandt, Donald E. Kieso**

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*Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12* J. David Spiceland, 2004

*Solutions Manual to Accompany Accounting Principles* Jerry J. Weygandt, 2000

**Financial Statement Analysis and Security Valuation** Stephen H. Penman, 2007 Lays out the techniques and principles of financial statement analysis with a focus on the investor Works from a conceptual framework and provides tools for practical analysis Illustrates methods with applications to recognisable companies such as Nike Microsoft Dell and Coca Cola

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