

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.

Solutions Of Exercises For Financial Accounting

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



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web aug 17 2022 green mamba scientific name the scientific name for this snake is *dendroaspis angusticeps* it is a highly venomous snake found in africa adults can grow to be over six feet long and they are typically a bright green color with narrow yellow or white bands running along their bodies

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web the green mamba is an attractive bright green snake with velvety scales and may have scattered yellow scales across the body the underside is light green to yellowish juveniles are often darker turquoise with green heads and light olive green eyes

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web oct 22 2017 a bright green snake that in south africa inhabits coastal kzn and is usually only found within a few

kilometres of the sea in mozambique and zimbabwe the distribution may extend further inland it is often confused with harmless green snakes of the genus philothamnus and the green boomslang

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