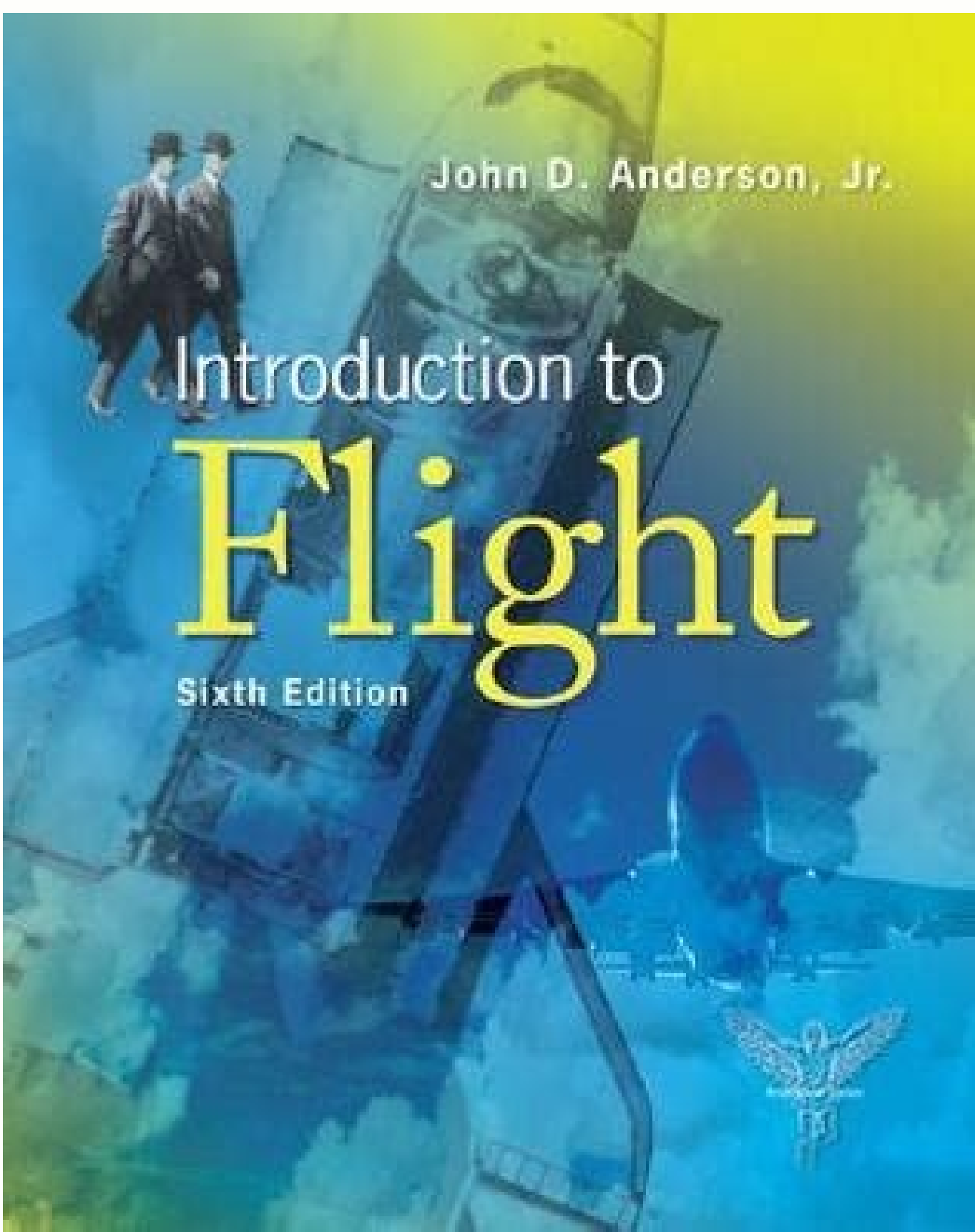


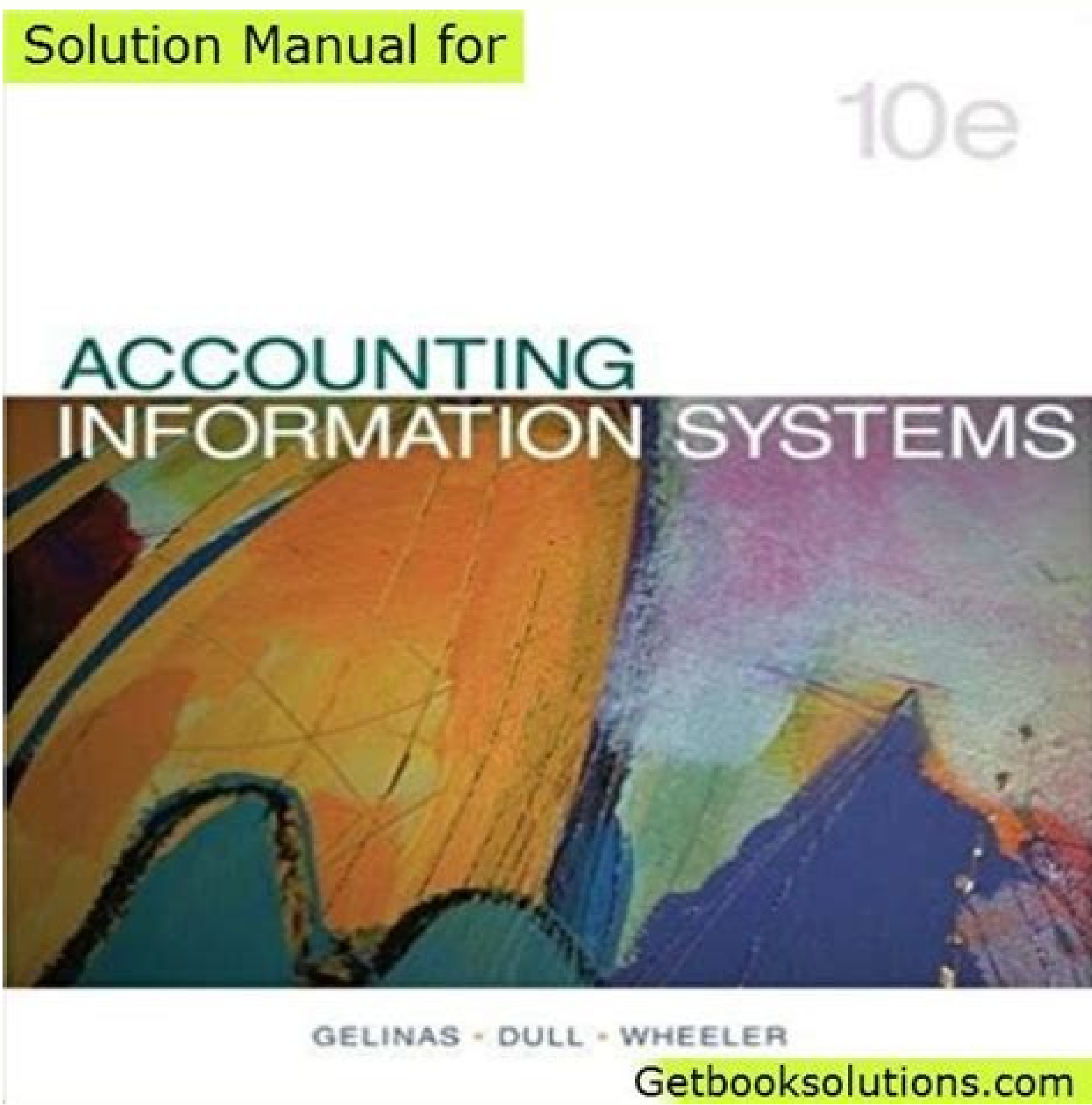
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Cash basis	\$ 25,833.68	
Less: Advance payment	(9,000.00)	
Plus: Portion of advance payment earned	3,000.00	
Less: Collection of prior receivable	(11,788.45)	
Plus: Unbilled services	<u>2,000.00</u>	
Accrual-basis revenues	<u>\$ 10,045.23</u>	a.
Cash basis	\$ 5,078.76	
Less: Payment for prior month	(650.00)	
Plus: Accrued payroll at end of month	<u>350.00</u>	
Accrual-basis payroll expenses	<u>\$ 4,778.76</u>	b.
Cash basis	\$ 1,915.21	
Less: Payment for prior month	(500.00)	
Accrual-basis server expenses	<u>\$ 1,415.21</u>	c.
Cash basis	\$ 2,807.01	
Plus: Accrued administrative expenses	<u>600.00</u>	
Accrual-basis administrative expenses	<u>\$ 3,407.01</u>	d.



Financial Reporting, Financial Statement Analysis, and Valuation

A STRATEGIC PERSPECTIVE

WAHLEN | BAGINSKI | BRADSHAW

Account	Debit	Credit
Accounts Receivable	100,000	
Accounts Payable		50,000
Inventory	20,000	
Prepaid Expenses	5,000	
Equipment	15,000	
Accumulated Depreciation		10,000
Common Stock		100,000
Retained Earnings		10,000
Dividends	5,000	
Revenue		200,000
Cost of Goods Sold	100,000	
Salaries Expense	20,000	
Rent Expense	5,000	
Utilities Expense	2,000	
Depreciation Expense	2,000	
Income Tax Expense	5,000	
Net Income		50,000

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(d) Sold \$800 of instruments and equipment for their original cost. 9,400 (f) 1,020 (a) 212,429 47,710 22,068 * The current quota is 41 dollars. Chapter 02 - Investment and financing decisions and budget 2-33 P2AeAe6A* (e) The capital contributed is the financing provided to the enterprise by the owners: usually the owners provide money and sometimes other activities such as equipment and buildings. As stated in the financing activities section of each company's cash report, during the most recent year, American Eagle Outfitters spent \$3,432,000 to repurchase ordinary shares without investor buybacks. 24,000 fine. 42. 1700. (a) Pope John's total reported assets as of March 29, 2009 are \$387,861,000. (c) Current = Current Activities = \$80,351,000 = .79 Current Passivity Ratio \$102,065,000 Pope John's current ratio increased from the level of .75 as discussed in the chapter. 9,000 d. Cash to receive note +500 AeAeA*500 e. Chapter 02 - Investment and financing decisions and budget 2-7 M2AeA*4. 310 (g) 4,230 26,444 109,017 Long-term debt* Other long-term liabilities Capital conferred 203,029 Beg. 11,500 e c. Financing activities include the assumption and repayment of debts, the issuance and repurchase of shares and the payment of dividends. Chapter 02 - Investment and financing decisions and budget 2-32 P2AeAe5A* The undistributed profit account represents the company's accumulated profits minus any dividends paid to shareholders since the start of business. As with any open project, it is possible for students to devote a large amount of time to these assignments. 4 Short-term investments purchased for \$7,000 in cash. A commercial transaction is a) an exchange of resources (assets) and bonds between enterprise and one or more external parties, and (b) certain events directly affecting entity, such as the use over time fees paid before taking up space, and Wear the equipment used to operate the business. 2 ASSET = PASSIVITY + PASSIVITY OF THE CAPITALS EQUITIES Cash Notes received Equipment for long-term investment build short-term notes Long-term notes PASINE CONTRIBUTION Capital earnings maintained. * The accounting equation must remain in balance after each transaction. D (1) Journal Entry C (2) A = L + SE and Debts = Credits A (3) Activities = Passivity + Shareholders The Equitations (4) Passivita B (5) Income Statement, Budget, Declaration of Maintenance Earnings and Declaration of m2 a, ~ cash flows "3. kept earnings (A' a, ~ if) The fundamental accounting model is provided by the equation: Asset = Passivit + equity stock 7. An account is a standardized format Used by organizations to accumulate the effects of the dollar of transactions on each item. The report proposes that the eastern hill is probably maintaining a suitable liquidity and using resources efficiently. 6,000 passive accounts passive passivities accumulative to be paid to pay (short-term) 15,000 alms. Chapter 02 - Investing and Financing Decisions and budget 2-42 CP2 - 3. 7,370 drinking. Partial declaration of cash flows for the year ended January 29, 2010 (in millions of dollars) Investment activities Purchase of real estate, installations and equipment \$ (875) Purchase of investments (13,000) Loan of funds for affiliates (250) Sale of investments 10,000 cash flows used in investment activities (4.125) Activities of financing activity loans 30 Stock issue 200 payment of dividends (52) cash flow provided by financing activity 178 net variation in cash (3.947) Start of cash balance 8.352 balance in cash the a €

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