

Chapter 10: Reporting the Statement of Cash Flows

Problem Set 10

Problem 10-10

Statement of Cash Flows (Continuation)

The following is a statement of cash flows prepared for the calendar year 2014. Assume that the year 2014 was a normal year with no extraordinary events. Assume that the cash flows were as follows: (a) operating activities, net of cash, of \$100,000; (b) investing activities, net of cash, of \$20,000; (c) financing activities, net of cash, of \$30,000. The company's balance sheet at the end of 2014 is as follows:

Statement of Cash Flows For the Year Ended December 31, 2014		
	2014	2013
Cash	\$100,000	\$100,000
Accounts receivable	100,000	100,000
Inventory	100,000	100,000
Prepaid expenses	10,000	10,000
Equipment	100,000	100,000
Accounts payable	100,000	100,000
Accrued liabilities	100,000	100,000
Long-term debt	100,000	100,000
Common stock	100,000	100,000
Retained earnings	100,000	100,000
Total assets	\$400,000	\$400,000
Total liabilities and equity	\$400,000	\$400,000

Statement of Cash Flows For the Year Ended December 31, 2014	
Cash	\$100,000
Accounts receivable	100,000
Inventory	100,000
Prepaid expenses	10,000
Equipment	100,000
Accounts payable	100,000
Accrued liabilities	100,000
Long-term debt	100,000
Common stock	100,000
Retained earnings	100,000
Total assets	\$400,000
Total liabilities and equity	\$400,000

Assume that the company's net income for 2014 was \$100,000.

- The cash and the cash equivalents at the end of 2014 were \$100,000.
- Operating activities resulting in net cash of \$100,000 were reported as follows:
- Investing activities resulting in net cash of \$20,000 were reported as follows:
- Financing activities resulting in net cash of \$30,000 were reported as follows:
- Operating activities resulting in net cash of \$100,000 were reported as follows:
- Investing activities resulting in net cash of \$20,000 were reported as follows:
- Financing activities resulting in net cash of \$30,000 were reported as follows:

Problem Set B For Fundamental Accounting Principles

RJ Alexander



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