

Case Study 7: *Financial Statements for the Corporation*

Instructions:

0. Print and read the following case study.
1. On your own, complete the **Accounting Application** questions.
2. As a class, complete the **Class Interaction and Discussion** questions.
3. Optional: Complete the **Small Group Extension Activity** and **Internet Exploration and Research** activity.
4. Complete the **Summary Questions**.

Objectives:

After completing the following case study, you will be able to:

- Calculate operating income, income before taxes, and net income
- Describe the stockholders' equity section of a balance sheet
- Explain the difference between revenue and operating income
- Find the Walt Disney Company earnings release on the Internet

Study Tips:

Complete this case study after Chapter 20, Glencoe Accounting, Fourth Edition, First-Year Course. Approximate time to complete: 1 1/2 hours.

Overview:

"Vacationers couldn't get enough of Walt Disney World...leading to record results for Walt Disney's theme parks and resorts division." This opener appeared in an article issued by the Dow Jones New Service on July 23, 1997.

On July 22, 1997 the Walt Disney Company released the details of its revenues, operating income, and net income for the third quarter ended June 30, 1997. The Dow Jones News Service then reported the information in newspapers throughout the country.

Disney had a good quarter. Revenues for that period were \$5.19 billion, up from the \$5.09 billion reported last year for the same period. Net income was also up from \$401 million in 1996 to \$473 million in 1997.

Disney's revenues come from three divisions:

- 1) Creative Content — where movies are made.
- 2) Broadcasting — which includes ESPN and the Disney Channel.
- 3) Theme Parks and Resorts — which includes Disneyland, Disneyworld, and related hotel facilities.

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Ian Pickup



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The Top Books of the Year Sample Of A Lesson Plan In Accounting The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the fascinating narratives that have charmed audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This poignant tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover expertly weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Sample Of A Lesson Plan In Accounting : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Sample Of A Lesson Plan In Accounting : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a masterful and thrilling novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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