



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.

Sample Of A Lesson Plan In Accounting

Patrick Vollmar



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Reviewing **Sample Of A Lesson Plan In Accounting**: Unlocking the Spellbinding Force of Linguistics

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