

Solving Financial Accounting Problems Using Microsoft Excel for Windows by Rex A Schildhouse

Problem P13-5A. Grania Company's income statement contained the condensed information below.

GRANIA COMPANY		
Income Statement		
For the Year Ended December 31, 2011		
Revenues		\$970,000
Operating expenses excluding depreciation	\$624,000	
Depreciation Expense	60,000	
Loss on Sale of Equipment	16,000	700,000
Income Before Income Taxes		270,000
Income Tax Expense		40,000
Net income		\$230,000

Grania's balance sheet contained the comparative data at December 31, shown below.

	2011	2010
Accounts Receivable	\$75,000	\$60,000
Accounts Payable	41,000	28,000
Income Taxes Payable	11,000	7,000

Accounts payable pertain to operating expenses.

Instructions:

Prepare the operating activities section of the statement of cash flows using the indirect method.

GRANIA COMPANY		
Partial Statement of Cash Flows		
For the Year Ended December 31, 2011		
Cash flows from operating activities		
Title		Amount
Adjustments to reconcile net income to net cash provided by operating activities		
Title	Amount	Formula
Net cash provided by operating activities		Formula

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AW Rasmussen



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