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Statement of cash flows spread sheet				
For the year ended December 31, 2013				
Analysis of changes				
Particulars	Beginning balances, December 31,2012	Debit	Credit	Ending balances, December 31,2013
Balance sheet items				
Cash	\$ 20,500		\$ 1,300	\$ 19,200
Accounts receivable	\$ 22,000			\$ 22,000
Merchandise inventory	\$ 68,000	\$ 7,000		\$ 75,000
Investments	\$ -	\$ 15,000		\$ 15,000
Equipment	\$ 114,500		\$ 1,000	\$ 113,500
Accumulated depreciation	\$ 32,000	\$ 12,000		\$ 20,000
Accounts payable	\$ 17,000	\$ 3,000		\$ 14,000
Wages payable	\$ 2,500	\$ 1,000		\$ 1,500
Income tax payable	\$ 3,000		\$ 1,500	\$ 4,500
Notes payable	\$ 54,000		\$ 20,000	\$ 74,000
Contributed capital	\$ 100,000		\$ 6,000	\$ 106,000
Retained earnings	\$ 16,500		\$ 8,200	\$ 24,700

Fundamentals Of Financial Accounting 4th Edition With Connect Plus

Patrick Vollmar



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