

## CHAPTER 2

### THE FINANCIAL STATEMENTS

#### BRIEF EXERCISES

**BE2-1** Excerpts from the annual report of AT&T, Inc., are as follows.

Statement of Cash Flows (Dollars in Millions)			
	2008	2007	2006
Net cash from operating activities	\$ ?	\$34,242	\$15,688
Net cash from investing activities	(29,143)	(18,616)	(8,366)
Net cash from financing activities	(4,691)	?	(6,128)
Net change in cash	?	(448)	?
Cash balance at beginning of year	1,970	?	?
Cash balance at end of year	1,792	?	2,418

Compute the missing values and briefly discuss AT&T's sources and uses of cash during the three-year period.

	2008	2007	2006
Net cash flow from operating activities .....	\$ 33,656	\$ 34,242	\$ 15,688
Net cash flow from investing activities .....	(29,143)	(18,616)	(8,366)
Net cash flow from financing activities.....	(4,691)	(16,074)	(6,128)
Net change in cash.....	\$ ( 178)	\$ (448)	\$ 1,194
Cash at beginning of period .....	<u>1,970</u>	<u>2,418</u>	
<b>1,224</b>			
Cash at end of period.....	<u>\$ 1,792</u>	<u>\$ 1,970</u>	<u>\$ 2,418</u>

AT & T's cash management activities over the three-year period of 2006 - 2008 appear to be extremely strong. The company is generating significant amounts of cash flow from operating activities, with 2007 and 2008 at roughly twice the level of 2006. AT & T is then able to reinvest substantial amounts in its asset base. At the same time AT & T is also able to fund its financing activities from its operating cash flow. The large amount of funds being used in investing activities indicates that AT & T is growing its capital-intensive business.

**BE2-2** A summary of a recent balance sheet for Boeing Co. is as follows (dollars in billions):

Assets		Liabilities and Shareholders' Equity	
Current assets	\$27	Current liabilities	\$32
Property, plant, and equipment	8	Long-term debt	18
Other assets	24	Shareholders' equity	9
Total	<u>\$59</u>	Total	<u>\$59</u>

# Financial Statement Analysis Exercise Solution Chapter9

**Jerry J. Weygandt, Paul D.  
Kimmel, Donald E. Kieso**



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**Financial Accounting** Robert Nothhelfer,2022-06-21 This book provides the only introduction to accounting according to German GAAP in English This is helpful for students attending courses taught in English as well as for professionals in foreign subsidiaries of German companies The 2nd edition provides a new translation of relevant parts of the German Commercial Code updates the legal references and extends the exercises and case studies offered EBOOK: Financial Statement Analysis SUBRAMANYAM,2013-05-24 EBOOK **Financial Accounting for**

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information on income tax accounting employee compensation and the impact of foreign exchange rates on the statements of multinational corporations      Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Jill E. Mitchell, 2021-12-02 Financial Accounting Tools for Business Decision Making by Paul Kimmel Jerry Weygandt and Jill Mitchell provides a practical introduction to financial accounting with a focus on how to use accounting information to make business decisions Through significant course updates the 10th Edition presents an active hands on approach designed to spark effective learning develop critical thinking skills and inspire and prepare the next generation of accounting and business professionals To ensure maximum understanding of core concepts scaffolded assessments are integrated throughout the text at the point of learning This text also offers a wide variety of questions and end of chapter homework material presented within real world business scenarios helping students understand not just the how and why of accounting but its greater business applications as well Throughout the text students will have the opportunity to work through numerous hands on activities like the Cookie Creations running case study Expand Your Critical Thinking Questions Excel Templates and Analytics in Action problems in order to further develop their decision making mindsets within the accounting context These applications all map to chapter material as well making it easy for instructors to determine where and how to incorporate key skill development into their syllabus With Kimmel Financial Accounting students will build a strong understanding of financial accounting fundamentals while simultaneously learning the tools necessary to make successful business decisions in their future careers

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*Consolidated Financial Statements* Mfandaidza Reuben Hove,2006 This reference covers the basic and fundamental accounting techniques required to compile consolidated financial statements covering the operations of enterprises which at the end of their financial year have a subsidiary or subsidiaries under their control and or subsidiaries and associated companies as set forth in the International Accounting Standards IAS 27 IFRS3 and IAS28 Of particular use to practitioners and students in developing countries the text employs a building block approach to gradually introduce topics of increasing complexity and contains practical examples of how compliance with international accounting standards can be achieved and how outcomes can be determined Also included are tutorial exercises with suggested solutions      **Financial Accounting with International Financial Reporting Standards** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-07-18 While there is growing interest in IFRS within the US interest outside the US has exploded Weygandt s fourth edition of Financial Accounting IFRS highlights the integration of more US GAAP rules a desired feature as more foreign companies find the United States to be their largest market The highly anticipated new edition retains each of the key features e g TOC writing style pedagogy robust EOC on which users of Weygandt Financial have come to rely while putting the focus on international companies examples discussing financial accounting principles and procedures within the context of IFRS and providing EOC exercises and problems that present students with foreign currency examples instead of solely U S dollars      *FINANCE FOR MANAGERS* Prof. (Dr.) Rajesh Tiwari,Vinod Kumar,2024-12-01 MBA FIRST SEMESTER According to the New Syllabus of Maharshi Dayanand University Rohtak based on NEP 2020      Managerial Accounting Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-06-06 Managerial Accounting provides students with a clear introduction to fundamental managerial accounting concepts One of the major goals of this product is to orient students to the application of accounting

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diese erfolgt mit speziellen abführmitteln wie glaubersalz und einläufen der darm wird so vollständig entleert die perfekte voraussetzung für den aufbau der darmflora im zweiten schritt wird der darm von schädlichen keimen befreit dazu zählen vor allem pilze die sich im darm ausbreiten und beschwerden verursachen

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die darmreinigung in der schulmedizin eine definition in der schulmedizinische praxis wird der darm aber insbesondere als vorbereitung auf untersuchungen oder operationen gereinigt hierzu führt der patient mit einem abführmittel laxans ab

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aug 15 2023 1 leinsamen als hausmittel zur darmreinigung leinsamen regt die peristaltik und damit die verdauungstätigkeit und stuhlausscheidung an er bildet in wasser ferner einen heilenden gelartigen schleim der gifte und auch gase blähungen binden kann

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um die darmflora wieder aufzubauen kann eine darmreinigung gefolgt von einer darmsanierung natürlich helfen mit einer

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