

Chapter 2

Statement of Comprehensive Income

PROBLEM 1: TRUE OR FALSE

1. FALSE
2. FALSE
3. TRUE
4. FALSE
5. FALSE

PROBLEM 2: FOR CLASSROOM DISCUSSION

1. C
2. D
3. D
4. D
5. D
6. B
7. *Solution:*

Requirement (a):

Lunch Co.
Statement of profit or loss and other comprehensive income
For the year ended December 31, 20x1

	Notes	
Sales		22,000,000
Cost of goods sold	12	(6,000,000)
<i>Gross profit</i>		<u>16,000,000</u>
Distribution costs	13	(2,230,000)
Administrative expenses	14	(3,050,000)
Impairment loss on financial assets		(190,000)
Finance costs		<u>(340,000)</u>
<i>Profit before tax</i>		<u>10,190,000</u>
Income tax expense		(2,000,000)
<i>Profit for the year</i>		<u><u>8,190,000</u></u>

Intermediate Accounting Solutions Chapter 3

SB Merriam



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