		G champie	on s	tore				Ī
	State	ement of cash f	lows	spread s	heet			- 1
	For th	e year ended <mark>I</mark>)ece	mber 31,	201	3		
Analysis of changes								
Particulars	Beginning balances, December 31,2012		Debit		Credit		Ending balances, December 31,2013	
Balance sheet items								
Cash	S	20,500			S	1,300	S	19,200
Accounts receivable	\$	22,000					5	22,000
Merchandise inventory	S	68,000	S	7,000			S	75,000
Investments	S		5	15,000			S	15,000
Equipment	S	114,500			S	1,000	S	113,500
Accumulated depreciation	S	32,000	S	12,000		- F. L. 17 - 17	S	20,000
Accounts payable	S	17,000	S	3,000			S	14,000
Wages payable	S	2,500	S	1,000	Ä.		S	1,500
Income tax payable	S	3,000		31770	\$	1,500	S	4,500
Notes payable	S	54,000			S	20,000	S	74,000
Contributed capital	S	100,000			S	6,000	S	106,000
Retained earnings	S	16,500			\$	8,200	S	24,700

Yicheng Fang

The book delves into Fundamentals Of Financial Accounting 4th Edition With Connect Plus. Fundamentals Of Financial Accounting 4th Edition With Connect Plus is a crucial topic that needs to be grasped by everyone, from students and scholars to the general public. The book will furnish comprehensive and in-depth insights into Fundamentals Of Financial Accounting 4th Edition With Connect Plus, encompassing both the fundamentals and more intricate discussions.

- 1. The book is structured into several chapters, namely:
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 - Chapter 3: Fundamentals Of Financial Accounting 4th Edition With Connect Plus in Everyday Life
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