

Mini Case Solutions

CHAPTER 2

CASH FLOWS AND FINANCIAL STATEMENTS AT NEPEAN BOARDS

Below are the financial statements that you are asked to prepare.

1. The income statement for each year will look like this:

Statement of Comprehensive Income

	2014	2015
Sales	321,437.00	391,810.00
Cost of goods sold	163,849.00	206,886.00
Selling & administrative	32,223.00	42,058.00
Depreciation	46,255.00	52,282.00
EBIT	79,110.00	90,584.00
Interest	10,056.00	11,526.00
EBT	69,054.00	79,058.00
Taxes (20%)	13,810.80	15,811.60
Net income	55,243.20	63,246.40
Dividends	27,621.60	31,623.20
Addition to retained earnings	27,621.60	31,623.20

2. The balance sheet for each year will be:

Balance Sheet as of December 31, 2014

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