

	12/31/01	12/31/02
Assets	40,000 ✓	60,000 ✓
Liabilities	20,000 ✓	35,000 ✓
Capital Stock	15,000 ✓	10,000 ✓

And given the following information related to dividends and expenses during the year ended on the noted dates:

	12/31/02
Dividends for year	700
Expenses for year	9,000

Determine the amount of Revenues for the year ended 12/31/02.....

$Assets = Liab + Equity$

	01	02	Δ	CC + RE
Assets	40,000	60,000	+20,000	
Liabilities	20,000	35,000	+15,000	
Equity	15,000	25,000	+10,000	
				+5,000
				+9,000
				+4,000

4,700	NI	- Div
?		- 700

Rev	- exp
13,700	- 9,000

# Manual Accounting Example Problems

**Mary Burnham, Carol Hurd**



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