

**EA17. LO 16.6** Use the following excerpts from Algona Company's financial statements to determine cash received from customers in 2018.

From Balance Sheets	<b>Dec. 31, 2018</b>	<b>Dec. 31, 2017</b>
Accounts Receivable	\$ 85,000	\$105,000
From Income Statement:	<b>2018</b>	
Sales	700,000	

**EA18. LO 16.6** Use the following excerpts from Huckleberry Company's financial statements to determine cash paid to suppliers for inventory in 2018.

From Balance Sheets:	<b>Dec. 31, 2018</b>	<b>Dec. 31, 2017</b>
Inventory	\$ 74,000	\$82,000
Accounts Payable	55,000	58,000
From Income Statement:	<b>2018</b>	
Cost of Goods Sold	\$520,000	



## Exercise Set B

**EB1. LO 16.1** Provide journal entries to record each of the following transactions. For each, identify whether the transaction represents a source of cash (S), a use of cash (U), or neither (N).

- Paid \$22,000 cash on bonds payable.
- Collected \$12,600 cash for a note receivable.
- Declared a dividend to shareholders for \$16,000, to be paid in the future.
- Paid \$26,500 to suppliers for purchases on account.
- Purchased treasury stock for \$18,000 cash.

**EB2. LO 16.2** In which section of the statement of cash flows would each of the following transactions be included? For each, identify the appropriate section of the statement of cash flows as operating (O), investing (I), financing (F), or none (N). (Note: some transactions might involve two sections.)

- collected accounts receivable from customers
- issued common stock for cash
- declared and paid dividends
- paid accounts payable balance
- sold a long-term asset for the same amount as purchased

**EB3. LO 16.2** In which section of the statement of cash flows would each of the following transactions be included? For each, identify the appropriate section of the statement of cash flows as operating (O), investing (I), financing (F), or none (N). (Note: some transactions might involve two sections.)

- purchased stock in Xerox Corporation
- purchased office supplies
- issued common stock
- sold plant assets for cash
- sold equipment for cash

# Financial Accounting 10study Guide

**O. Ray Whittington**



## **Financial Accounting 10study Guide:**

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



































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