

## Chapter 18 – Financial Statement Analysis – Exercise

**Exercise:** The following given information include the condensed financial statements of Painter Company for the years 2020 and 2021 are presented below. (Amounts in thousands.)

<b>PAINTER COMPANY</b>		
<b>Balance Sheets</b>		
<b>December 31</b>		
<b><u>Assets</u></b>	<b><u>2021</u></b>	<b><u>2020</u></b>
Current assets		
Cash	<u>60,100</u>	<u>64,200</u>
Short-term investments	<u>69,000</u>	<u>50,000</u>
Accounts receivable (net)	<u>107,800</u>	<u>102,800</u>
Inventory	<u>133,000</u>	<u>115,500</u>
<b>= Total current assets</b>	<b><u>369,900</u></b>	<b><u>332,500</u></b>
Plant assets (net)	<u>600,300</u>	<u>520,300</u>
<b>Total assets</b>	<b><u>\$970,200</u></b>	<b><u>852,800</u></b>
<b><u>Liabilities and Stockholders' Equity</u></b>		
Current liabilities		
Accounts payable	<u>\$160,000</u>	<u>\$145,400</u>
Income taxes payable	<u>43,500</u>	<u>42,000</u>
<b>= Total current liabilities</b>	<b><u>203,500</u></b>	<b><u>187,400</u></b>
Bonds payable	<u>200,000</u>	<u>200,000</u>
<b>= Total liabilities</b>	<b><u>403,500</u></b>	<b><u>387,400</u></b>
<b>Stockholders' equity</b>		

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Financial Accounting Robert Nothhelfer,2017-09-25 Every German student of business administration needs to have a basic understanding of accounting according to German GAAP and thanks to globalization many courses about German accounting are nowadays held in English to improve the language skills of the students In addition many foreign subsidiaries of German companies have to prepare their part of consolidated financial statements according to German GAAP So far these professionals can rely on German literature only The first part of the book offers a compact introduction to financial statements according to German GAAP the second part comprises exercises on individual topics with solutions and case studies for in depth and effective learning This introduction provides ideal support for German speaking students taking Englishspeaking lectures in the field and is furthermore valuable for professionals looking for explanations when preparing the data for consolidated financial statements Includes exercises and case studies for practice Ideal textbook for students of German Universities attending English speaking lectures in financial management Ideal introduction for professionals with a succinct explanation and additional support with a glossary and vocabulary

Intermediate Accounting Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2019-04-02 *Intermediate Accounting 17th Edition* is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility *Intermediate Accounting* drives results by helping students build professional competencies through reliable problem material

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Financial Statement Analysis and Security Valuation Stephen H. Penman, 2007 Lays out the techniques and principles of financial statement analysis with a focus on the investor Works from a conceptual framework and provides tools for practical analysis Illustrates methods with applications to recognisable companies such as Nike Microsoft Dell and Coca Cola

Solutions Manual to Accompany Accounting Principles Jerry J. Weygandt, 2000 **Government and Not-for-Profit Accounting, with eBook Access Code** Michael H. Granof, Saleha B. Khumawala, Thad D. Calabrese, Dean Mead, 2025-12-23 EQUIPS STUDENTS THE FOUNDATION NEEDED TO MASTER GOVERNMENT AND NOT FOR PROFIT ACCOUNTING Government and Not for Profit Accounting Concepts and Practices Tenth Edition adds former GASB Assistant Director Dean Michael Mead as an author The fully revised tenth edition provides a comprehensive up to date guide to the accounting and financial reporting standards that shape the public and not for profit sectors Written by leading experts including those directly involved in setting the standards this textbook not only explains the technical requirements but also delves into their purpose implications and real world applications Emphasizing concepts over rote memorization Government and Not for Profit Accounting develops critical thinking skills that enable students to analyze financial statements interpret key reports and make informed decisions in the dynamic world of public sector and not for profit finance Designed for undergraduate and graduate courses in governmental and not for profit accounting financial analysis performance management and auditing Government and Not for Profit Accounting is ideal for students pursuing degrees in accounting public administration or not for profit management It is also a valuable resource for executive education programs and in house training for professionals working in government and not for profit sectors NEW TO THIS EDITION Incorporates the latest GASB FASB FASAB AICPA OMB and GAO standards through 2024 Updates discussions on GASB s financial reporting model and the most recent FASB ASUs Expands coverage of government grant accounting for not for profit organizations Adds insights on infrastructure reporting and severe financial stress disclosures Includes new content on ESG climate change and cybersecurity in public sector accounting References the GASB Codification and introduces the Governmental Accounting Research System to give students modern tools for using the standards Enhances In Practice features with real world examples relevant to current issues Introduces expanded discussions on federal financial management and reporting Updates material on AICPA quality

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*Interpreting and Analyzing Financial Statements* Karen P. Schoenebeck, Mark P. Holtzman, 2012 The text and activities format allow the instructor to use this book as a stand alone text for the first accounting course This text helps students analyze real company financial statement information Each activity in the book concentrates on only one aspect of the analysis and uses data from well known corporations to pique students interest and add relevancy

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building students decision making skills and emphasis on financial statements Survey of Accounting 3rd Edition meaningfully integrates data analytics and the importance of using accounting information in real world decision making Adaptive practice opportunities and engaging real world industry examples and videos strengthen student understanding of accounting concepts and illustrate how these are relevant to their everyday lives and future careers in business and accounting

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