

Assets	This Year	Last Year
Current assets		
Cash and cash equivalents	\$ 10,000	\$ 10,000
Accounts receivable	35,000	30,000
Inventory	25,000	20,000
Total current assets	70,000	60,000
Fixed assets		
Plants and machinery	\$ 20,000	\$ 20,000
Less depreciation	-12,000	-10,000
Land	8,000	8,000
Intangible assets	2,000	1,500
Total assets	88,000	79,500
	=	
Liabilities and Shareholders' Equity		
Liabilities		
Accounts payable	\$ 20,000	\$ 15,000
Taxes payable	5,000	4,500
Long-term bonds issued	15,000	10,000
Total liabilities	40,000	29,500
	+	
Shareholder's equity		
Common stock	\$ 40,000	\$ 40,000
Retained earnings	8,000	10,000
Total shareholder's equity	48,000	50,000
	=	
Liabilities and shareholders' equity	\$ 88,000	\$ 79,500

Understanding Quickbooks

Siddappa N.Byrareddy



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