

**Solving Financial Accounting Problems Using Microsoft Excel for Windows** by Rex A Schildhouse

**Problem P13-5A.** Grania Company's income statement contained the condensed information below.

<b>GRANIA COMPANY</b>		
Income Statement		
For the Year Ended December 31, 2011		
Revenues		\$970,000
Operating expenses excluding depreciation	\$624,000	
Depreciation Expense	60,000	
Loss on Sale of Equipment	16,000	700,000
Income Before Income Taxes		270,000
Income Tax Expense		40,000
Net income		\$230,000

Grania's balance sheet contained the comparative data at December 31, shown below.

	2011	2010
Accounts Receivable	\$75,000	\$60,000
Accounts Payable	41,000	28,000
Income Taxes Payable	11,000	7,000

Accounts payable pertain to operating expenses.

**Instructions:**

Prepare the operating activities section of the statement of cash flows using the indirect method.

<b>GRANIA COMPANY</b>		
Partial Statement of Cash Flows		
For the Year Ended December 31, 2011		
<b>Cash flows from operating activities</b>		
Title		Amount
Adjustments to reconcile net income to net cash provided by operating activities		
Title	Amount	Formula
Net cash provided by operating activities		Formula

# Solving Financial Accounting Problems Using Excel For Windows

**G Thomas**



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