

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.

GRANIA COMPANY		
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.

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

Solving Financial Accounting Problems Using Excel For Windows

Gary A. Porter



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(WCS) *Financial Accounting 4th Edition with Principles 6th Edition Chapter 13 for CCSF Casebound* Jerry J.

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Weygandt, Donald E. Kieso, Paul D. Kimmel, 2001-07-19 *Accounting Principles* provides the most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field This new edition includes a complete copy of the Land s End Annual Report which the authors have integrated throughout the text New e Business Insights describe how e business technology has expanded the services provided by accountants This book provides glimpses into the real world of business including Ethics Insights International Insights e Business Insights and Business Insights **Intermediate Accounting, Solving Intermediate Accounting Problems Using Lotus 1-2-3 and Excel for Windows**

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Books in Print Supplement, 2002

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