#### Class Exercises - Financial Statements

#### Question 1

Sarahani is the owner of SH Trading, the business dealing with wholesaler of electrical appliances. Below is the trial balance extracted from the books of SH Trading as at 31 December 2019.

Particulars	Debit (RM)	Credit (RM)
Capital as at 1 January 2019		96,548
Drawings	13,350	
Inventories as at 1 January 2019	12,870	
Accounts Receivable	8,400	
Accounts Payable	reno neción	7,170
Returns inwards	772	
Returns outwards		604
Furniture and Fittings	18,720	
Plant and Machinery	70,000	
Cash at bank	11,380	
Discount received		405
Discount allowed	195	
Wages	3,460	
Salaries	7,950	
Electricity and water	510	
Sales		101,061
Purchases	63,228	
Stationeries	225	
Insurance	3,600	
Accumulated Depreciation as at 1 January 2019:		
Furniture and Fittings		1,872
Plant and Machinery		7,000
	214,660	214,660

#### Additional information:

- One of the accounts receivables returned defective good amounting RM110 to the business. This transaction was not recorded in the books yet.
- Allowance for doubtful debts of 5% was to be provided on the net accounts receivable.
- The closing inventories were valued at RM6,500.
- Prepayment of insurance premium and wages were RM150 and RM300 respectively.
- Depreciation for the year is to be provided as follows:

Furniture and Fittings at 10%, straight line method, yearly basis Plant

# **Corporate Financial Statements Exercises With Answers**

**Anne Marie Ward, Craig Deegan** 

## **Corporate Financial Statements Exercises With Answers**

Principles of Accounting Volume 1 - Financial Accounting Mitchell Franklin, Patty Graybeal, Dixon Cooper, 2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and Financial Accounting, Reporting, and Analysis Jennifer promote comprehension over rote memorization Maynard, 2013-03-07 Covering all the accounting issues and reporting standards IAS IFRS that an accounting student needs to know this text provides a fresh decision usefulness approach that will enhance students interpretative skills and take their Financial Statement Analysis Workbook Martin S. Fridson, Fernando understanding to the next level Alvarez, 2022-08-23 The helpful workbook to help practice assessing financial statements Financial statement analysis is essential as part of any well organized financial portfolio As a companion piece Financial Statement Analysis Workbook A Practitioner's Guide allows readers the opportunity to test and hone the skills put forward in Martin Fridson and Fernando Alvarez s Financial Statement Analysis a resource devoted to providing the analytical framework necessary to make sense of the sometimes misleading numbers put forth by companies Scrutinizing financial statements allows one to for example evaluate a company s stock price or determine merger or acquisition valuations The Financial Statement Analysis Workbook then provides a pathway to become familiar with these methodologies in order to be prepared to use them in real world scenarios With the skills provided within you can begin to undertake goal oriented preparation for the practical challenges of contemporary business and feel confident in your financial decision making This is aided by Question and answer sections within this Workbook correspond to each chapter of Financial Statement Analysis Financial statement and computational exercises designed to require analysis and synthesis of concepts covered in the core text A full list of answers in the second half of the book that help explain pitfalls within the questions An essential tool for professional analysts investors and students Financial Statement Analysis Workbook offers the perfect opportunity to help turn theory into reality Financial Statement Analysis Martin S. Fridson, Fernando Alvarez, 2011-06-01 The updated real world guide to interpreting and unpacking GAAP and non GAAP financial statements In Financial Statement Analysis 5th Edition leading investment

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- 1. Understanding the eBook Corporate Financial Statements Exercises With Answers
  - The Rise of Digital Reading Corporate Financial Statements Exercises With Answers
  - Advantages of eBooks Over Traditional Books
- 2. Identifying Corporate Financial Statements Exercises With Answers
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
- 3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Corporate Financial Statements Exercises With Answers
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Corporate Financial Statements Exercises With Answers
  - Personalized Recommendations
  - Corporate Financial Statements Exercises With Answers User Reviews and Ratings

- Corporate Financial Statements Exercises With Answers and Bestseller Lists
- 5. Accessing Corporate Financial Statements Exercises With Answers Free and Paid eBooks
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  - Adjustable Fonts and Text Sizes of Corporate Financial Statements Exercises With Answers
  - Highlighting and Note-Taking Corporate Financial Statements Exercises With Answers
  - Interactive Elements Corporate Financial Statements Exercises With Answers
- 8. Staying Engaged with Corporate Financial Statements Exercises With Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Corporate Financial Statements Exercises With Answers
- 9. Balancing eBooks and Physical Books Corporate Financial Statements Exercises With Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Corporate Financial Statements Exercises With Answers
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Corporate Financial Statements Exercises With Answers
  - Setting Reading Goals Corporate Financial Statements Exercises With Answers
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Corporate Financial Statements Exercises With Answers
  - Fact-Checking eBook Content of Corporate Financial Statements Exercises With Answers
  - Distinguishing Credible Sources

- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
  - Interactive and Gamified eBooks

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