

ACC 201 - 8-1 Problem Set: Module Eight

BE.13.04.ALGO

Cash Flows from Operating Activities—Indirect Method

Mailey Inc. reported the following data:

Net income	\$196,200
Depreciation expense	79,600
Loss on disposal of equipment	24,700
Increase in accounts receivable	30,800
Increase in accounts payable	31,100

Prepare the Cash Flows from Operating Activities section of the statement of cash flows, using the indirect method. Use the minus sign

Mailey Inc. Statement of Cash Flows (partial)

Cash flows from operating activities:

Net income

\$ 296,200 ✓

Adjustments to reconcile net income to net cash flow from operating activities:

Depreciation

79,600 ✓

Loss on disposal of equipment

24,700 ✓

Changes in current operating assets and liabilities:

Increase in accounts receivable

(30,800) ✓

Increase in accounts payable

31,100 ✓

Net cash flow from operating activities

\$ 391,000 ✓

BE.13.03.ALGO

Changes in Current Operating Assets and Liabilities—Indirect Method

Blue Circle Corporation's comparative balance sheet for current assets and liabilities was as follows:

	Dec. 31, 20Y2	Dec. 31, 20Y1
Accounts receivable	\$20,100	\$29,900
Inventory	54,200	56,900
Accounts payable	18,400	25,000
Dividends payable	19,900	28,000

Adjust net income of \$81,900 for changes in operating assets and liabilities to arrive at net cash flow from operating activities.

\$ 83,800 ✓

Acc 111 Comprehensive Problem

Brad Bowins



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Journal of Accounting Education James E. Rebele, 2001 **Readings in Hardware/Software Co-Design** Giovanni De Micheli, Rolf Ernst, Wayne Wolf, 2002 This title serves as an introduction and reference for the field with the papers that have shaped the hardware software co design since its inception in the early 90s **Title Index, ERIC ED Accessions File** ERIC Processing and Reference Facility, 1966 Catalog Community College of Denver, 1998 **Disaster and Climate Risk Education** Ayse Yildiz, Rajib Shaw, 2024-09-30 Education serves as a cornerstone for gaining knowledge and taking initiative However despite efforts in disaster and climate risk education DCRE a gap often exists between awareness and meaningful action To bridge this gap and promote a progression from awareness to empowerment we offer the KIDA Knowledge Interest Desire Action framework The foundation of this framework is a collaboration between schools communities and families which calls for support from educational boards and local governments Following international tragedies like the Turkey Syria earthquake of 2023 as well as the ever changing difficulties posed by climate change DCRE has to be given priority immediately Our book proposes a comprehensive strategy that includes governance capacity building education in schools and the community and technology integration Our insights analyses and practical policy suggestions are based on multidisciplinary research and worldwide case studies with the goal of strengthening resilience and cultivating a generation committed to sustainability This book provides a comprehensive exploration of DCRE It aims to prepare individuals and communities to face the challenges of a changing world head on by improving knowledge and promoting preparedness **Adrian College Bulletin Collection** Adrian College (Adrian, Mich.), 1943

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