

EMMANUEL CO. INC.,
Statement of Financial Position
As of April 15, 20xx

A S S E T S

Current Assets:

Cash	86,910.00	
Trade Accounts Receivable	136,600.00	
Less: Allowance for Doubtful Accounts	4,098.00	
Merchandise Inventory, April 15	126,700.00	
Prepaid Insurance	3,600.00	
Prepaid Advertising	4,000.00	
Prepaid Store Supplies	1,300.00	
Prepaid Office Supplies	850.00	
Prepaid Interest Expense	<u>200.00</u>	
Total Current Assets		<u>356,062.00</u>

Noncurrent Assets:

Property Plant and Equipment	251,200.00	
Less: Accumulated Depreciation	75,746.00	
Total Noncurrent Assets		<u>185,454.00</u>

TOTAL ASSETS		<u>541,516.00</u>
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L I A B I L I T I E S A N D S H A R E H O L D E R ' S E Q U I T Y

Current Liabilities

Accounts Payable	122,900.00	
Loans Payable	30,000.00	
Rent-Office Payable	1,000.00	
Utilities Payable	1,750.00	
Income Tax Payable	<u>34,866.00</u>	
Total Current Liabilities		<u>190,516.00</u>

Shareholder's Equity

Share Capital	250,000.00	
Retained Earnings	101,000.00	
Total Equity		<u>351,000.00</u>

TOTAL LIABILITIES AND SHAREHOLDER'S EQUITY		<u>541,516.00</u>
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Intermediate Accounting Balance Sheet Study Guide

Ensheng Dong



Intermediate Accounting Balance Sheet Study Guide:

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