

Financial Statement Analysis 11th Edition

Problem 1-8 Solution Manual Chapter 1

The balance sheet and income statement for Chico Electronics are reproduced below (tax rate PROBLEM 1-8 is 40%).

CHICO ELECTRONICS		
Balance Sheet (\$ thousands)		
As of December 31		
	Year 4	Year 5
Assets		
Current assets		
Cash	\$ 683	\$ 325
Accounts receivable	1,490	3,599
Inventories	1,415	2,423
Prepaid expenses	15	13
Total current assets	3,603	6,360
Property, plant and equipment, net	1,066	1,541
Other assets	123	157
Total assets	<u>\$4,792</u>	<u>\$8,058</u>
Liabilities and Shareholders' Equity		
Current liabilities		
Notes payable to bank	\$ —	\$ 875
Current portion of long-term debt	38	116
Accounts payable	485	933
Estimated income tax liability	588	472
Accrued expenses	576	586
Customer advance payments	34	963
Total current liabilities	1,721	3,945
Long-term debt	122	179
Other liabilities	81	131
Total liabilities	<u>1,924</u>	<u>4,255</u>
Shareholders' equity		
Common stock, \$1.00 par value, 1,000,000 shares authorized, 550,000 and 829,000 outstanding, respectively	550	829
Preferred stock, Series A 10%, \$25 par value, 75,000 authorized, 20,000 and 18,000 outstanding, respectively	500	450
Additional paid-in capital	450	575
Retained earnings	1,368	1,949
Total shareholders' equity	2,868	3,803
Total liabilities and shareholders' equity	<u>\$4,792</u>	<u>\$8,058</u>

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