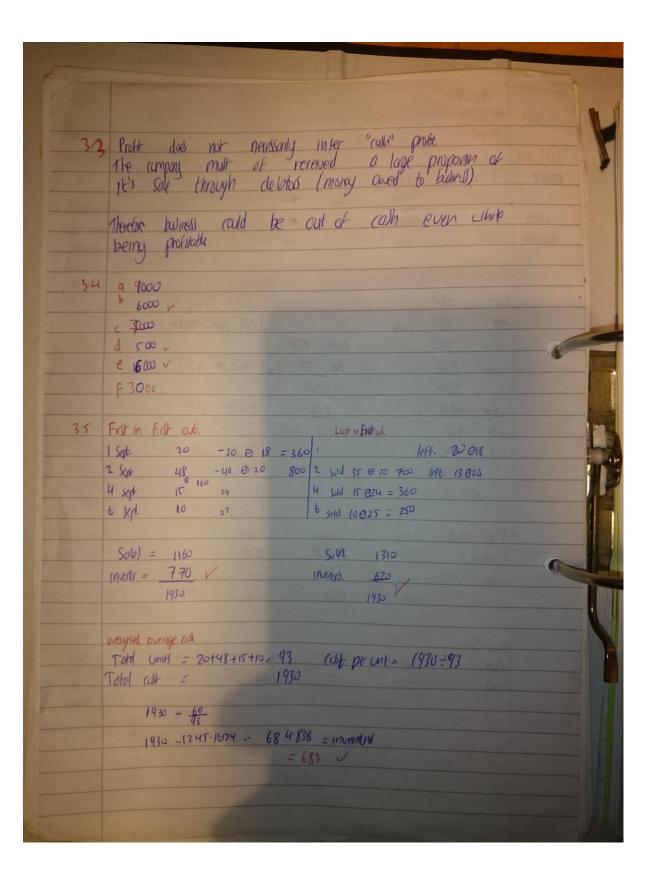
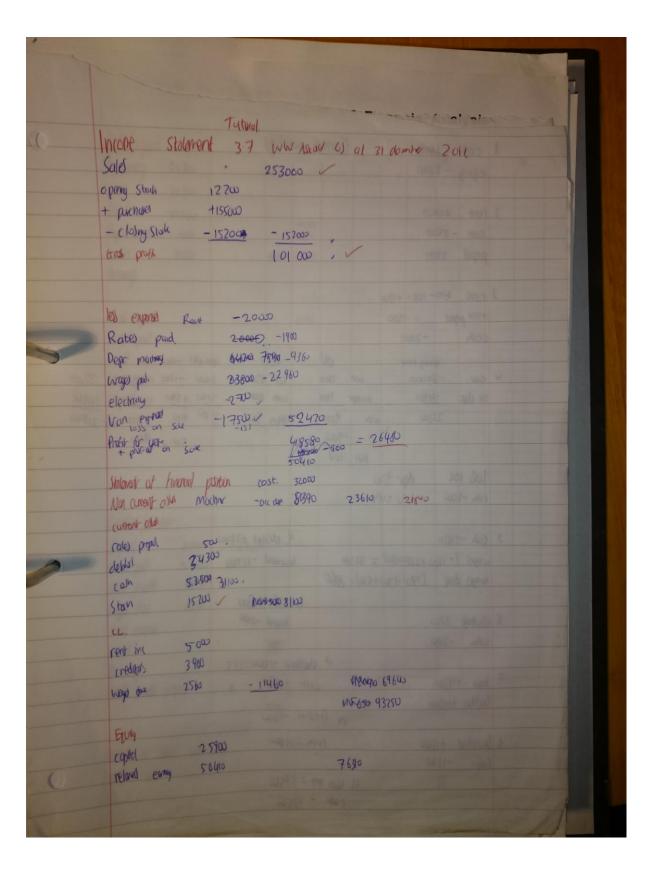
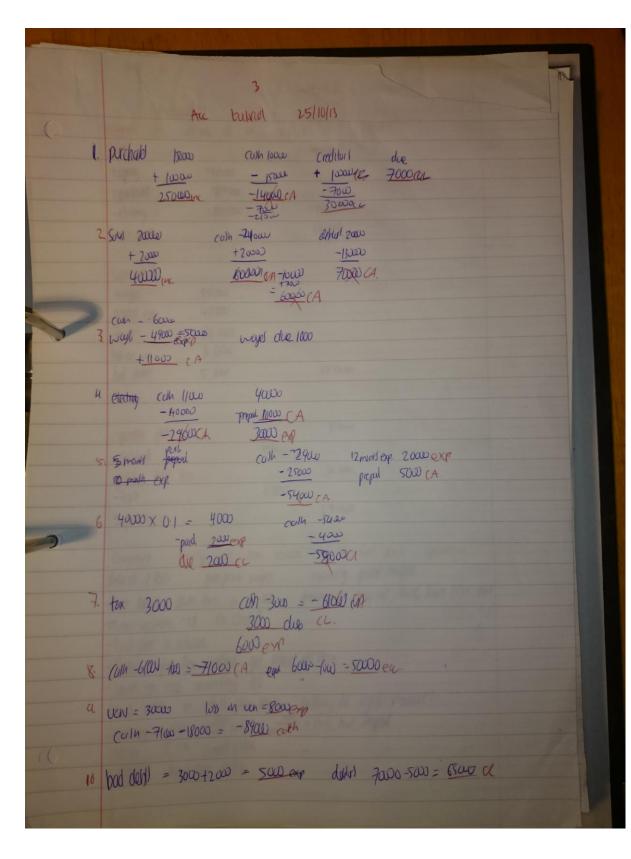
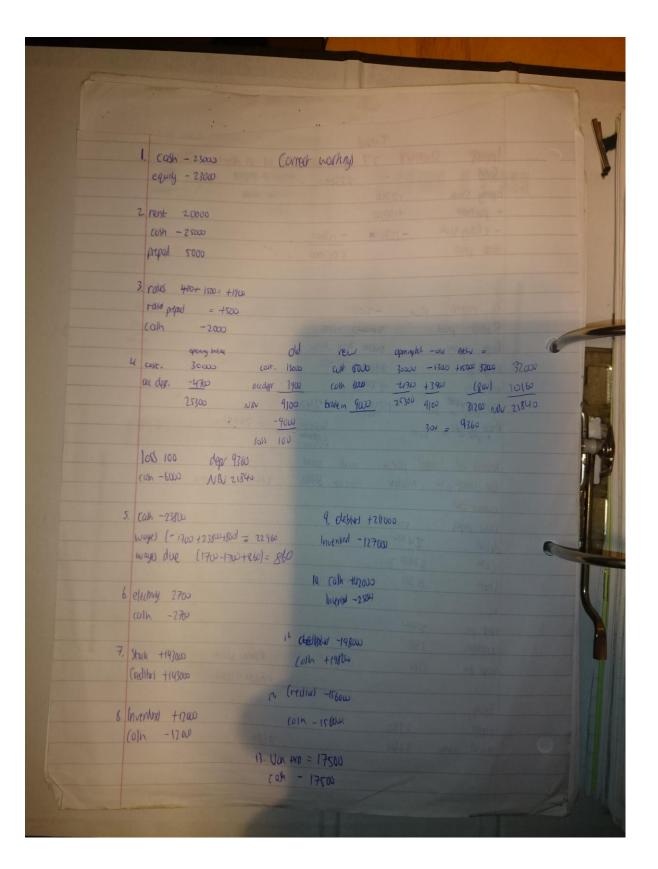
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110/13	Introduction To Accounting Inventory Costing method example 38 FIFO LIFO AUTO Accounting 161 000 161000
The same of	COST of Solt 101 000 107000 103500 (105109 month 6000) 54000 57500
	tennal rules: When prices one rivy, LIFO product higher COGO Lond therefore Laner profits) than FIFO
>	Inventory values are lower order LIFO. The method used will affect a number of ratios (GP, OPM, CK, ATK, etc.)
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Income Statement	a) at 31/12/09 of M	yday Pl bonx -74	
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7/1/14	Accountry Horson	de		
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	- Gross port magn			
	TO perang profil mags			
	ED 140 6 HZ			
	Sales. change —	- Chunge	1/20/7003	+60x
1	Generally profit magin 1050/2003	15 y.	2 369/11205	20.6%
3	GPM 3255/7008 Asset Copyrid-emply 7003/3437+180	467.	470+3700 11205/(equil-1406)	48.2 %
0 W X4-5 W	efficiency cophied-emply 7003/3437+180	o 1.34 times.		1.35 times
14-5 M	Return on Capital engage 650 /3437+1860		2309/8300	27.8%.
	hole = CF = CF x (Sulf-offing) Solve CF			
	Se She 3.6m at 50, = t1900	Shue mie	end of much 241 \$ 3.0	
	,		end of our 2012 & 5.0	
	505 (24%)	17.2 cont	1417 /24	
	EPS 634/3600	17.30 pls.	1463/366	40.640
•	lue conyin 300/17-37	17-31 two	500 /4064	12.3 Years
	LIQUIDITY & GEARING	BATIS		
le con	(ASSIVAT INGS 1030/216	4-86 600	2309/456	5.06 to
1 104	60014 1.8%5237	34-3 %	3800/8300	48.8%
(a)	Current ratin &	1.9		1.02
	ACT	0.74:1		03311
	Involvy du			

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	-inveil had rec -54	1
	+ iname continui +16	-53
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	Occurring octades.	21 22 2355
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	hun oran	H841 (78)
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		7,
	At 1th - 73 1/1 Let colly only - 400	-78 -106
	Led colle - 400	-168

3/2/14	(a) Plow Hamilyes LTD Tubrol week 4 3/2/14
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	Tolprium + 50
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	aulting from troday actived 600
	Change in working capital -150 x
	LUCK W. MOCKET
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	113 TOTAL
	August Co.
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	and the second s
	Ner dovale -265
9	
	Recondition
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	30 70 20 -300
	Not socrede to -265 net charge
	cosh and cosh equivalents.

17/2/14 A	ccounty Tabral Week	6 0 W	20th February 2014
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The second second	SETS ONLY		
	erly plant equipment. 10810+437	7	15221.
Ink	ngible asil	•	10-2
	lwill arding firm conblider 3500 -1	180x. (1875)	2000
	MAN OWN 3775+1470		5245
0	TAL ASSETS		22470
EC	RUITY AND LIABILITIE	S	
Eg	ully		
	e capiel	2000	
Shar	e premin	3000	
ICVO Coul	nd relati nt 399175	2860	
five	g Starr	(8)	
non	coverdry (new) 20% (1875)	390	
10	wront hopitus		
	(loan) 7000 +2140	9500	
lay	neat light!. 101 2926+1397.	1(22)	
	AL EQUITY AND CLABI	4321	
10	TO THE CHILD	1110	
2 1			

	Account
	Cosh Aus Con 1 4
	Cash flas from Operating Activities
	Profit before tox
	+ Departures (moral (not morely as amula)
	+ Depreciation charged (not reasonly on expense). + interest expense Cash Flow from boding Activities
	Cash flow from trading Artiful
	CHANGES IN WORKING CAPITAL
	+ Vecreal in Stalk
1	f Decreck in delays
-	- Devide in circlidi
	Calla GELIGENTIA TONO A TONO MA
	-inlast pad old are + rew expan - now one
	tox paid old then - not pad
	-Diaconomy olo tree - not pol
	Net Cush flow from operating actuals:
	Call flow from lowery admid - purchase of NCA
	- furticle of N/A
	+ Sule of NCA
	Cash flux from frencing administration
	+ rew shows sold
	1 May Part File Cust
	NET (ASH INPLOW
	Cally hadone 1/1 cosh + bam + (4 meln-overast-10m-de herus
	TOTAL VALUE TO THE TAXABLE TO THE TA
	cult botan 31/1. RECONCILIATON.
0	
	+ chinge cash holm 31/1
	C 431 121 1 311 4

Accountry

Mak 3 adjultrents 6 given figures

3 out of 5. 14/14 -new shors - proble rew NCA -dupsil of NCA -revolución up or due - recept of new bon / loon repaymonente Disposal with post of los? - only instruce changing in mon Skulan (out of Subjic sule) to any - gross profit expenses = Gross profit - operary profit