Mahdi Mir

The export function from Excel didn't work well, so I just took screenshots of each sheet.

4	Α	В	С	D	Е	F	G	Н	1	J	K	L	N
1		Ca				Accounts rec							
2	0	5,000	800	7	0	2,000	6,000	6					
3	1	10,000	1,000		4	5,500							
4	2	4,500	5,500										
5	6	6,000	2,500	10									
6			3,000	11									
7			1,750	11									
8			2,300	12									
9		8,650				1,500							
10													
11		Raw M	aterials			Work in P	rocess			Finished	Goods		
12	0	5,350	6,850	a	0	850	3,800	a	0	9,550	800	a	
13	5	6,500			a	6,850			a	3,800			
14													
15		5,000				3,900				12,550			
16													
17		Prepaid I	nsurance			Equipm	ent			Accum. Dep	oreciation		
18	0	600	600	С	0	11,000				T I	3,500	0	
19	7	800			9	5,500					600	b	
20		800				16,500							
21						,							
22		Accounts	Payable			Other Currer	nt Liab.			Notes Pa	vable		
23	10	2,500	3,000	0	12	2,300	9,550	0			10,000	1	
24		_,	150	3		_,	-,				500	d	
25			6,500	5									
26			400	e									
27			7,550				7,250						
28			7,550				7,250						
29		Commo	n Stock			Retained ea	minos						
30	_	Commo	10,600	0	8	1,000	7,700	0					
31			10,000	- 0	0	1,000	7,700	0					
32					-								
33													
34		Sales r				Cost of Goo	J. C.1J			Depreciation	Emmanaa		
35		Sales I		2		800	us Solu		b	600	Expense		
36			4,500 5,500	2	a	600			D	000			
36			3,300	4									
38	-									+			
38													
40		C	Ougalian 1			Internet P				Income To	Euro		
	4.4	Corporate				Interest Ex	pense		-	Income Tax	Expense		
41	11	3,000			d	500			e	400			
42	11	1,750											
43	С	600											
44		5,350											
45 46													
46													
48		Prepaid A	dvertising										
49	3	150	vivioiiig										
50	3	130											
51													
52	-												
53													

IS:

	А		В	С
1	Ricardo Pas	ta C	Company	
2	Income S	State	ement	
3	For the Year Ended	l De	cember 31	, 2009
4				
5	Sales Revenue	\$	10,000	
6	Cosf of goods sold	\$	(800)	
7	Gross Profit	\$	9,200	
8				
9	Operating Exp			
10	Depreciation Expenses	\$	(600)	
11	Corporate Overhead	\$	(5,350)	
12	Income Tax Expense	\$	(400)	
13	Operating Income	\$	2,850	
14				
15	Interest Expenses			
16	Interest Expense	\$	(500)	
17	Net Income	\$	2,350	
18				
19				

BS:

	Α	В	С		D	Е	F	G	Н	1	J	K	L	M
1					Ric	ardo Pas	ta Com	pany						
2						Balan	e Sheet							
3					As	of Decen	ıber 31,	2009						
4			Assets	S					Liab	ilities				
5	Cash					\$ 8,650)	Accounts payable			\$ 7,550			
6	Accounts receivable					\$ 1,500)	Other liabilities		\$ 7,250				
7	Inventorie	s:						Total current liabilities		\$14,800				
8	Raw materials			\$	5,000									
9	Work in process		\$	3,900										
10	Finished goods			\$	12,550	\$21,450)	Long Term Liabiltie			S			
11	Prepaid insurance					\$ 800)	LTD			\$10,500			
12	Prepaid A	dvertising				\$ 150)		Eq	uity				
13	Equipmen	t		\$	16,500			Common	stock		\$10,600			
14	Less ac	cum. Depre	ciation	\$	4,100	\$12,400)	Retained	earnings		\$ 9,050	(2350 inc	rease from ne	et income)
15														
16	Total Ass	ets				\$44,950)	Total Lia	bilities and	d Equity	\$44,950			
17														
18														
19														

CF – Direct

	A	В	(
1	Ricardo Pasta Company		
2	Statement of Cash Flows		
3	For the Year Ended December 31, 2009		
4	Operating Activities	CF	
5	Revenue	4500	
6	COGS	0	
7	Depreciation Expenses	0	
8	Corporate Overhead	-4750	
9	Income Tax Expense	0	
10	Intereset Expense	0	
11	Prepaid Insurance	-800	
12	Account Payable	-2500	
13	Other Current Liabilities	-2300	
14	CFO	-5850	
15			
16	Investing		
17	Notes Receivable	6000	
18	Equipment Purchase	-5500	
19	CFI	500	
20			
21	Financing		
22	Note Borrow	10000	
23	Dividend Payments	-1000	
24	CFF	9000	
25			
26	Cahnge in Cash	3650	
27			
20			

CF-Indirect

	A	В					
1	Ricardo Pasta C	Company					
2	Statement of Ca	_ ·					
For the Year Ended December 31, 200							
4	NI	2350					
5	"- delta AR"	500					
6	"- d INV"	-5700					
7	"- d Prepaid Insurance"	-200					
8	"-d PPE"	-4900					
9	"-d prepaid ad"	-150					
10	"+delta AP"	4550					
11	"+ delta Other Liabilities"	-2300					
12	Depreciation Expenses	0					
13	Intereset Expense	0					
14	Income Tax Expense	0					
15	CFO	-5850					
16							
17	Investing						
18	Notes Receivable	6000					
19	Equipment Purchase	-5500					
20	CFI	500					
21							
22	Financing						
23	Note Borrow	10000					
24	Dividend Payments	-1000					
25	CFF	9000					
26							
27	Cahnge in Cash	3650					
28							