

Balance Sheet

Assets

Cash and equivalents	10,000
Accounts receivable	5,000
Inventory	2,500
Total Current Assets	17,500
Plant and equipment	20,000
Accumulated depreciation	7,500
Total Fixed Assets	27,500
Total Assets	45,000

Liabilities

Accounts payable	12,500
Short-term notes payable	2,500
Other current liabilities	2,500
Total Current Liabilities	17,500
Long-term debt	15,000
Total Liabilities	32,500
Common Stock	5,000
Retained Earnings	7,500
Total Shareholder's Equity	12,500
Total Liabilities and Equity	45,000

Financial Accounting A Balance Sheet Approach

Raffaella Di Napoli



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