

CHAPTER 15

Financial Statement Analysis

SOLUTIONS TO EXERCISES

EXERCISE 15.1

GALLUP SA
Condensed Statements of Financial Position
December 31

	2020	2019	Increase or (Decrease)	
			Amount	Percentage
Assets				
Plant assets (net)	€396,000	€320,000	€76,000	23.8%
Current assets	<u>128,000</u>	<u>110,000</u>	<u>18,000</u>	16.4%
Total assets	<u>€524,000</u>	<u>€430,000</u>	<u>€94,000</u>	21.9%
Equity				
Share capital—ordinary, €1 par	€ 159,000	€ 115,000	€44,000	38.3%
Retained earnings	<u>135,300</u>	<u>150,000</u>	<u>(14,700)</u>	(9.8%)
Total equity	<u>294,300</u>	<u>265,000</u>	<u>29,300</u>	11.1%
Liabilities				
Non-current liabilities	138,700	95,000	43,700	46.0%
Current liabilities	<u>91,000</u>	<u>70,000</u>	<u>21,000</u>	30.0%
Total liabilities	<u>229,700</u>	<u>165,000</u>	<u>(15,000)</u>	39.2%
Total equity and liabilities	<u>€524,000</u>	<u>€430,000</u>	<u>64,700</u>	21.9%
			<u>€94,000</u>	

Southwestern Accounting Chapter 15

RD Boyd



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Intermediate Accounting, Chapters 15-25 Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2001 The Gateway to Professional Practice Opens Here Tomorrow's accountants won't be just number crunchers they'll be communicators consultants and decision makers This Tenth Edition is specifically designed to help you fill those roles With the Digital Tool CD ROM packaged free with this text you'll have access to skill building aids that will help you prepare for professional practice We also have several powerful study tools to help you succeed in Intermediate Accounting Problem Solving Survival Guide Vol 1 0 471 37629 9 Vol 2 0 471 37630 2 This essential two volume set provides additional questions and problems to help you hone your problem solving skills Explanations assist in the approach set up and completion of problems Tips alert you to common pitfalls and misconceptions Study Guide Vol 1 0 471 37606 X Vol 2 0 471 37607 8 Save time preparing for exams with these chapter outlines chapter reviews of key concepts glossary of key terms and review questions and exercises Working Papers Vol 1 0 471 37660 4 Vol 2 0 471 37661 2 Learn how to correctly set up solution formats with these partially completed accounting forms for all end of chapter problems and exercises Rockford Practice Set 0 471 37628 0 Computerized Rockford Practice Set 0 471 37627 2 Use this practice set as a review of the accounting process and to familiarize yourself with general ledger software Excel Templates 0 471 37604 3 You can build your analytical skills with these partially completed electronic spreadsheets for selected end of chapter exercises and problems Visit the Kieso Web site at www.wiley.com/college/kieso

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Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-10-04 Due to the emergence of IFRS as the required convention for reporting to stock exchanges in the European Union and other important markets accountants must gain a strong understanding of these standards Intermediate Accounting integrates this new information throughout the chapters so they'll learn how to apply the new global accounting standards Global examples are presented to clearly show how the information is utilized in the field The use of various currencies is also explored which is critical for accountants to know in today's global businesses environment

Century 21 Accounting, Emphasizing Special Journal Robert M. Swanson, Kenton E. Ross, 1991

Centralizing Air Force Aircraft Component Repair in the Field Can Provide Significant Savings United States. General Accounting Office, 1979

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Transport Carrier Costing Wayne Kenneth Talley, 2017-04-21 Covering cost structures and cost problems as well as costing methodologies this book first published in

1988 aims to enhance understanding of the economics of all types of transportation freight and passenger by truck rail bus and air beginning with an overview of transportation costing from the perspective of the carrier user and government Talley goes on to present the necessary information for evaluating costing methodologies He then examines various regulatory and individual carrier costing methodologies and finally discusses the important new standalone costing methodology

Financial Portion of Accounting Principles, Chapters 1-20 Jerry J. Weygandt,Donald E. Kieso,Walter G. Kell,1991-01-02

Intermediate Accounting, Volume 2 Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 2 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material **Vocational-technical Learning Materials** Bruce Reinhart,1974 *Inventory Management* ,1984
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