

المحاضرة الثامنة

حل تمارين كشف التدفق النقدي

أستاذ المادة

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Exercises 1 / from the following information to Samsung company prepare cash flow statement for the year ended in 31/12/2003:

Samsung company

Balance sheet in 31/12/2003

<u>Assets</u>		<u>Liabilities & stock holders' equity</u>	
Cash	159000	Account payable	60000
Account receivable	15000	Accrued expenses payable	20000
Inventory	160000	Common stock	300000
Prepaid expenses	8000	Retained earnings	<u>42000</u>
Land	<u>80000</u>		
Total	422000	Total	422000

Income statement for the year ended in 31/12/2003

Revenues from sales	780.000
Cost of goods sold	<u>450.000</u>
Gross profit	330.000
Operating expenses	<u>(170.000)</u>
Income before income tax	160.000
Income tax expenses	<u>(48.000)</u>
Net income	112.000
<p>Additional information :</p> <p>a-dividends of 70.000 were declared and paid in cash.</p> <p>b-the accounts payable increase resulted from the purchase of merchandise.</p>	

• الحل :

البيانات	المبلغ	التغير
Cash	159000	زاد
Account receivable	15000	زاد
Inventory	160000	زاد
Prepaid expenses	8000	زاد
Land	80000	زاد
Account payable	60000	زاد
Accrued expenses payable	20000	زاد
Common stock	300000	زاد
Retained earnings	42000	زاد

Cash flows from operating activities

Revenues from sales	780000
Account receivable	(15000)
Cash receipts	= 765000

Cost of goods sold	450000
Account payable	(60000)
Inventory	160000
Cash payments for goods	= 550000

Operating expenses	170000
Prepaid expenses	8000
Accrued expenses payable	(20000)
Operating cash payments	= 158000

Cash receipts = 765000

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Cash payments for goods 550000

Operating cash payments 158000

Income tax expenses 48000

Cash flows from operating activities = 9000

Cash flows from investing activities

Land (80000)

Cash flows from financing activities

Common stock 300000

dividends (70.000)

Cash flows from financing activities 230000

Cash flows from operating activities	9000
Cash flows from investing activities	(80000)
<u>Cash flows from financing activities</u>	<u>230000</u>
Net increase (decrease) in cash	159000
Cash at beginning of year	0
Cash at end of year	159000

Exercises 2/ from the following information to Samsung company prepare cash flow statement for the year ended in 31/12/2004 :

Samsung company

Balance sheet in 31/12/2003

Assets	2003	2004
Cash	159.000	191.000
Account receivable	15.000	12.000
Inventory	160.000	130.000
Prepaid expenses	8.000	6.000
Land	80.000	180.000
Equipment	0	160.000
Accumulated depreciation equipment	<u>0</u>	<u>(16.000)</u>
Total	422.000	663.000
<u>Liabilities & stock holders' equity</u>		
Account payable	60.000	52.000
Accrued expenses payable	20.000	15.000
Common stock	300.000	400.000
Retained earnings	42.000	94.000
Bonds payable	0	90.000
Income tax payable	<u>0</u>	<u>12.000</u>
Total	422.000	663.000

Income statement for the year ended in 31/12/2004

Revenues from sales	975.000
Cost of goods sold	(660.000)
Operating expenses (excluding depreciation)	(176.000)
Depreciation expense	(18.000)
Loss on sale of store equipment	<u>(1.000)</u>
Income before income tax	120.000
Income tax expenses	<u>(36.000)</u>
Net income	84.000
<p>Additional information :</p> <p>a-in 2004 the company declared and paid a 32.000 cash dividend.</p> <p>b-bonds were issued at face value for 90.000 in cash.</p> <p>c-equipment costing 180.000 was purchased for cash.</p> <p>d-equipment costing 20.000 was sold for 17.000 cash when the book value of the equipment was 18.000.</p> <p>e-common stock of 100.000 was issued to acquire land .</p>	

الحل :

البيانات	المبلغ	التغير
Cash	32000	زاد
Account receivable	(3000)	قل
Inventory	(30000)	قل
Prepaid expenses	(2000)	قل
Land	100000	زاد
Equipment	160000	زاد
Depreciation Equipment	16000	زاد
Account payable	(8000)	قل
Accrued expenses payable	(5000)	قل
Common stock	100000	زاد
Retained earnings	52000	زاد
Bonds payable	90000	زاد
Income tax payable	12000	زاد

Cash flows from operating activities

Revenues from sales	975000
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Account receivable	3000
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Cash receipts	= 978000
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Cost of goods sold	660000
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Account payable	8000
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Inventory	(30000)
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Cash payments for goods	= 638000
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Operating expenses	176000
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Prepaid expenses	(2000)
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Accrued expenses payable	5000
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Operating cash payments	= 179000
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Cash receipts	978000	
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Cash payments for goods	(638000)	
Operating cash payments	(179000)	
Income tax expenses	(24000)	
Cash flows from operating activities	=	137000

Sale of equipment	17000
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Cash flows from investing activities	(163000)
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Bonds payable	90000
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dividends (32000)

Cash flows from financing activities 58000

Cash flows from operating activities	137000
Cash flows from investing activities	(163000)
<u>Cash flows from financing activities</u>	<u>58000</u>
Net increase (decrease) in cash	32000
Cash at beginning of year	159000
Cash at end of year	191000

تمنّياتي لكم بالنجاح الدائم

اعداد الاساذ

حيدر محمد شرشاب