

Business 101 – Financial Accounting for Business, 7th Edition by Garrison, Wey, and Weyant

**Exercise 12-10 (continued)**

2. Prepare a balance sheet for the company as of the end of the reporting period. Assume:

Asset	Debit Balance	Credit Balance
Cash	10,000	
Accounts receivable	20,000	
Inventory	10,000	
Prepaid insurance	5,000	
Equipment	50,000	
Accumulated depreciation—equipment		10,000
Accounts payable		20,000
Wages payable		5,000
Income tax payable		5,000
Common stock		100,000
Retained earnings		15,000
<b>Total</b>	<b>100,000</b>	<b>100,000</b>

Assume the company received cash for selling goods purchased during the reporting period. The amount of cash received during the reporting period is the amount shown.

- a. 100,000
- b. 80,000
- c. 50,000
- d. 20,000

Answer: **b**

Explanation: The company received cash for selling goods purchased during the reporting period.

Asset	Debit Balance	Credit Balance	Debit Balance
Cash	10,000		10,000
Accounts receivable	20,000		20,000
Inventory	10,000		10,000
Prepaid insurance	5,000		5,000
Equipment	50,000		50,000
Accumulated depreciation—equipment		10,000	
Accounts payable		20,000	
Wages payable		5,000	
Income tax payable		5,000	
Common stock		100,000	
Retained earnings		15,000	
<b>Total</b>	<b>100,000</b>	<b>100,000</b>	<b>100,000</b>

- a. 100,000
- b. 80,000
- c. 50,000
- d. 20,000

Explanation: The company received cash for selling goods purchased during the reporting period.

# Financial Accounting For Mbas Module 7 Solutions

**Peter D. Easton, John J. Wild, Robert F.  
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