

Cash flows from investing activities

Sale of land	25,000	
Purchase of equipment	(80,000)	
Net cash <input type="text" value="used"/> by investing activities		(55,000)

Cash flows from financing activities

Issuance of common stock	42,000	
Redemption of bonds	(50,000)	
Payments of cash dividends	(45,000)	
Net cash <input type="text" value="used"/> by financing activities		(53,000)

Net <input type="text" value="increase"/> in cash	51,000
Cash at beginning of period	22,000
Cash at end of period	<u>\$ 73,000</u>

Question 3
Exercise E14-1

Correct.

Financial information for Blevins Inc. is presented below.

	December 31, 2012	December 31, 2011
Current assets	\$125,000	\$100,000
Plant assets (net)	396,000	330,000
Current liabilities	91,000	70,000
Long-term liabilities	133,000	95,000
Common stock, \$1 per	161,000	115,000
Retained earnings	136,000	150,000

Complete the schedule showing a horizontal analysis for 2012 using 2011 as the base year. *(If amount is a decrease, use either a negative sign preceding the number eg -45 or parentheses eg (45). Round percentages to 1 decimal place, e.g. 10.5. List items in the order given in the question.)*

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**Jerry J. Weygandt, Paul D.
Kimmel, Donald E. Kieso**



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Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2020 The new eighth edition of Financial Accounting Tools for Decision Making Canadian Edition by Kimmel Weygandt Kieso Trenholm Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career The book s unique balanced procedural and conceptual user oriented approach proven pedagogy and breadth of problem material has made Financial Accounting the most popular introductory text in Canada This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information

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of how to apply accounting principles and techniques in practice By connecting the classroom to the business world with an emphasis on decision making and key data analysis skills appropriate at the introductory level Financial and Managerial Accounting ensures students are more engaged and better prepared for careers as professionals in the modern business world

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presentation The new eighth edition provides more opportunities to use technology and new features that empower students to apply what they have learned in the classroom to the world outside the classroom

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