

Chapter 18 – Financial Statement Analysis – Exercise

Exercise: The following given information include the condensed financial statements of Painter Company for the years 2020 and 2021 are presented below. (Amounts in thousands.)

PAINTER COMPANY		
Balance Sheets		
December 31		
<u>Assets</u>	<u>2021</u>	<u>2020</u>
Current assets		
Cash	<u>60,100</u>	<u>64,200</u>
Short-term investments	<u>69,000</u>	<u>50,000</u>
Accounts receivable (net)	<u>107,800</u>	<u>102,800</u>
Inventory	<u>133,000</u>	<u>115,500</u>
= Total current assets	<u>369,900</u>	<u>332,500</u>
Plant assets (net)	<u>600,300</u>	<u>520,300</u>
Total assets	<u>\$970,200</u>	<u>852,800</u>
<u>Liabilities and Stockholders' Equity</u>		
Current liabilities		
Accounts payable	<u>\$160,000</u>	<u>\$145,400</u>
Income taxes payable	<u>43,500</u>	<u>42,000</u>
= Total current liabilities	<u>203,500</u>	<u>187,400</u>
Bonds payable	<u>200,000</u>	<u>200,000</u>
= Total liabilities	<u>403,500</u>	<u>387,400</u>
Stockholders' equity		

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Table of Contents Financial Statement Analysis Exercise Solution Chapter9

1. Understanding the eBook Financial Statement Analysis Exercise Solution Chapter9
 - The Rise of Digital Reading Financial Statement Analysis Exercise Solution Chapter9
 - Advantages of eBooks Over Traditional Books
2. Identifying Financial Statement Analysis Exercise Solution Chapter9
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Financial Statement Analysis Exercise Solution Chapter9
 - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Statement Analysis Exercise Solution Chapter9
 - Personalized Recommendations
 - Financial Statement Analysis Exercise Solution Chapter9 User Reviews and Ratings
 - Financial Statement Analysis Exercise Solution Chapter9 and Bestseller Lists
5. Accessing Financial Statement Analysis Exercise Solution Chapter9 Free and Paid eBooks
 - Financial Statement Analysis Exercise Solution Chapter9 Public Domain eBooks
 - Financial Statement Analysis Exercise Solution Chapter9 eBook Subscription Services

- Financial Statement Analysis Exercise Solution Chapter9 Budget-Friendly Options
- 6. Navigating Financial Statement Analysis Exercise Solution Chapter9 eBook Formats
 - ePub, PDF, MOBI, and More
 - Financial Statement Analysis Exercise Solution Chapter9 Compatibility with Devices
 - Financial Statement Analysis Exercise Solution Chapter9 Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Financial Statement Analysis Exercise Solution Chapter9
 - Highlighting and Note-Taking Financial Statement Analysis Exercise Solution Chapter9
 - Interactive Elements Financial Statement Analysis Exercise Solution Chapter9
- 8. Staying Engaged with Financial Statement Analysis Exercise Solution Chapter9
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Financial Statement Analysis Exercise Solution Chapter9
- 9. Balancing eBooks and Physical Books Financial Statement Analysis Exercise Solution Chapter9
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Financial Statement Analysis Exercise Solution Chapter9
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Statement Analysis Exercise Solution Chapter9
 - Setting Reading Goals Financial Statement Analysis Exercise Solution Chapter9
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Statement Analysis Exercise Solution Chapter9
 - Fact-Checking eBook Content of Financial Statement Analysis Exercise Solution Chapter9
 - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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