

# Consolidation Report

Full Business Name													
Consolidation Report Period													
Prepared by:													
Days sales will be calculated for you. You do not need to enter anything in them.													
	January	February	March	April	May	June	July	August	September	October	November	December	Annual
<b>Profit and Loss Statement</b>													
<b>Income</b>													
Gross revenue	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$11,000,000	\$130,000,000
Cost of goods sold	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 1,000,000	- 10,000,000
<b>Gross Margin</b>	<b>\$10,000,000</b>	<b>\$120,000,000</b>											
<b>Operating Expenses</b>													
Salaries and marketing	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$1,200,000	\$14,400,000
Payroll and payroll taxes	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	1,400,000	16,800,000
Depreciation	0	0	0	0	0	0	0	0	0	0	0	0	0
Insurance	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	300,000	3,600,000
Maintenance, repair, and overhaul	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	600,000	7,200,000
Utilities	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	700,000	8,400,000
Property taxes	0	0	0	0	0	0	0	0	0	0	0	0	0
Administrative fees	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
Other	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	1,200,000
<b>Total Operating Expenses</b>	<b>\$4,300,000</b>	<b>\$51,600,000</b>											
<b>Operating Income (Loss)</b>	<b>\$5,700,000</b>	<b>\$68,400,000</b>											
Interest expense	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	200,000	2,400,000
<b>Operating Income Before Taxes</b>	<b>\$5,500,000</b>	<b>\$66,000,000</b>											
Taxes	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	400,000	4,800,000
<b>Net Income</b>	<b>\$5,100,000</b>	<b>\$61,200,000</b>											
<b>Balance Sheet</b>													
<b>Current Assets</b>													
Cash and short-term investments	\$1,700,000	\$1,400,000	\$1,100,000	\$1,000,000	\$1,100,000	\$1,400,000	\$1,600,000	\$1,900,000	\$2,400,000	\$2,000,000	\$2,700,000	\$2,400,000	\$27,000,000
Accounts receivable	0	0	0	0	0	0	0	0	0	0	0	0	0
Total inventory	0	0	0	0	0	0	0	0	0	0	0	0	0
Prepaid expenses	0	0	0	0	0	0	0	0	0	0	0	0	0
Deferred income tax	0	0	0	0	0	0	0	0	0	0	0	0	0
Other	0	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total Current Assets</b>	<b>\$1,700,000</b>	<b>\$1,400,000</b>	<b>\$1,100,000</b>	<b>\$1,000,000</b>	<b>\$1,100,000</b>	<b>\$1,400,000</b>	<b>\$1,600,000</b>	<b>\$1,900,000</b>	<b>\$2,400,000</b>	<b>\$2,000,000</b>	<b>\$2,700,000</b>	<b>\$2,400,000</b>	<b>\$27,000,000</b>

# Consolidated Post Exam Analysis Report 2014

**Barry Elliott, Jamie Elliott**



## **Consolidated Post Exam Analysis Report 2014:**

*ECRM2014-Proceedings of the 13th European Conference on Research Methodology for Business and Management Studies* Dr Martin Rich, Dr Anne Brown, 2014-06-16      *Financial Accounting and Reporting* Barry Elliott, Jamie Elliott, 2019

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web paran paran heb פָּרָן biblical appellation for the main desert in the eastern sinai peninsula its boundaries can be reconstructed by means of a number of biblical references in their campaign against canaan the kings of shinar ellasar elam and golim reached el paran which is by the wilderness gen 14 6 a place generally identified with elath on *explaining the unexplained mysteries of the paran by sargent* - Oct 20 2022

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