

## Background Information

Use the following information for the problems below.  $\sqrt{2} \approx 1.414$

The following sentence contains an error in punctuation. Please correct the error.

Porter Company's current year income statement, comparative balance sheets, and additional information follow. For the year, (1) all sales are credit sales, (2) all credits to Accounts Receivable reflect cash receipts from customers, (3) all purchases of inventory are on credit, and (4) all debits to Accounts Payable reflect cash payments for inventory.

PRESIDENT COMPANY Estimates (Unaudited)	
For the Current Year Ended December 31	
Balances	\$ 322,518
Cost of goods sold	(200,000)
Gross profit	122,518
Operating expenses (excluding depreciation) (100)	112,500
Depreciation expense	10,000
Other gains (losses)	
Loss on sale of equipment	(10,000)
Customer refunds taken	10,000
Customer losses expense	(5,000)
Net Income	\$ 112,518

	PROPOSED CHANGES	CHANGES IN THE BALANCE SHEET	CHANGES IN THE STATEMENT OF CASH FLOWS
	Current, Year	Future, Year	
<b>Assets:</b>			
Cash	\$ 45,000	\$ 45,000	
Accounts receivable	75,000	50,000	
Inventory	100,000	100,000	
Prepaid expenses	5,000	5,000	
Total current assets	225,000	160,000	
Investments	645,000	114,000	
Intangible assets	120,000	120,000	
Total assets	\$ 590,000	\$ 494,000	
<b>Liabilities and Equity:</b>			
Accounts payable	\$ 45,000	\$ 135,000	
Long-term notes payable	75,000	50,000	
Total liabilities	120,000	185,000	
<b>Equity:</b>			
Common stock, 10 per value	275,000	275,000	
Paid-in capital, in excess of par, common stock	100,000	0	
Retained earnings	115,000	115,000	
Total shareholders' equity	\$ 590,000	\$ 494,000	

#### **Additional Information on Current Tax Transactions**

- a. The loss on the cash sale of equipment was \$103,075 (details in 2b).
- b. Sold equipment costing \$700,075, with accumulated depreciation of \$388,025, for \$316,625 cash.
- c. Purchased equipment costing \$104,375 by paying \$86,000 cash and signing a long-term notes payable for the balance.
- d. Paid \$46,375 cash to reduce the long-term notes payable.
- e. Issued 3,000 shares of common stock for \$20 cash per share.
- f. Declared and paid cash dividends of \$54,700.

# Payable Diagnosis For 2055

**RJ Alexander**

**Payable Diagnosis For 2055:**

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web he concluded that at a constant pressure the volume of the gas would expand at a particular rate for each degree of temperature rise that being 1 267 per degree in 1874 victor regnault obtained better experimental results showing this number to be 1 273 and concluded that the pressure would approach zero at 1 273 degrees c

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web the volume of 1 00 mol 1 00 mol of any gas at stp standard temperature 273 15 k and pressure 1 atm is measured to be 22 414l 22 414 l we can substitute 101 325kpa 101 325 kpa for pressure 22 414 l 22 414 l for volume and 273 15 k 273 15 k for temperature into the ideal gas equation and solve for r r

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web volume pressure kpa linear pressure kpa volume ml pressure kpa in part b we observed the relationship between temperature and pressure the pressure of the 125 ml flask was at 101 36 kpa when the temperature was at 23 2 c  
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web pressure increases even though there were errors in the experiment the goal of the experiment was met the goal of declaring what type of relationship it is was clear using the data pressure kpa temperature c temperature k constant k p t 95 82 kpa 16 0 c 289 k 0 33 97 90 kpa 19 0 c 292 k 0 34 98 97 kpa 99 22 kpa 101 4 kpa 19 1 c

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