

Chapter 3

MyFinanceLab Solutions

Problem 3-1

(Related to Checkpoint 3.1) (Working with the income statement) At the end of its third year of operations, the Sandifer Manufacturing Co. had \$4,500,000 in revenues, \$3,375,000 in cost of goods sold, \$450,000 in operating expenses which included depreciation expense of \$150,000, and had a tax liability equal to 35% of the firm's taxable income. What is the net income of the firm for the year?

STEP 1: **Picture** the problem

The income statement's bottom line is the net income. The income statement can be visualized as a mathematical equation as follows:

$$\text{Revenues} - \text{Expenses} = \text{Profits.}$$

However, this equation belies the level of detail normally included in the income statement. That is, expenses are typically broken down into multiple categories including cost of goods sold, operating expenses (including such things as selling expenses, administrative expenses, and depreciation expenses), finance charges or expenses (interest), and income taxes. After subtracting each of these general categories of expenses a new profit number is calculated. The following template provides a useful guide for reviewing the format of the income statement:

Revenues	
Less: Cost of Goods Sold	
	Equals: Gross Profit
Less: Operating Expenses	
	Equals: Net Operating Income
Less: Interest Expense	
	Equals: Earnings before Taxes
Less: Income Taxes	
	Equals: Net Income

STEP 2: **Decide** on a solution strategy

Given the account balances provided, constructing the income statement simply entails substituting the appropriate balances into the template found above.

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**J William Petty, Sheridan Titman, Arthur
J Keown, Peter Martin, John D
Martin, Michael Burrow**

Myfinancelab Solutions Chapter 3:

Financial Management: Principles and Applications J William Petty, Sheridan Titman, Arthur J Keown, Peter Martin, John D Martin, Michael Burrow, 2015-05-20 The sixth edition of Financial Management provides students with an overview of financial management suited to the first course in finance The focus of the text is on the big picture providing an introduction to financial decision making grounded in current financial theory and the current state of world economic conditions Attention is paid to both valuation and capital markets as well as their influence on corporate financial decisions The 10 basic principles of finance are introduced in the first chapter and woven throughout the text to give students a solid foundation from which to build their knowledge of finance The goal of this text is to go beyond teaching the tools of a discipline or a trade and help students gain a complete understanding of the subject This will give them the ability to apply what they have learnt to new and as yet unforeseen problems in short to educate students in finance

Principles of Managerial Finance

Lawrence J Gitman, Roger Juchau, Jack Flanagan, 2015-05-20 Once again Principles of Managerial Finance brings you a user friendly text with strong pedagogical features and an easy to understand writing style The new edition continues to provide a proven learning system that integrates pedagogy with concepts and practical applications making it the perfect learning tool for today's students The book concentrates on the concepts techniques and practices that are needed to make key financial decisions in an increasingly competitive business environment Not only does this text provide a strong basis for further studies of Managerial Finance but it also incorporates a personal finance perspective The effect is that students gain a greater understanding of finance as a whole and how it affects their day to day lives it answers the question Why does finance matter to ME By providing a balance of managerial and personal finance perspectives clear exposition comprehensive content and a broad range of support resources Principles of Managerial Finance will continue to be the preferred choice for many introductory finance courses

Corporate Finance Denzil Watson, Antony Head, 2010 The fifth edition of Corporate Finance Principles and Practice really does do what it says on the tin Key principles and mathematical techniques are clearly explained step by step and later put into practice through the use of many vignettes taking a closer look at real well known companies

Corporate Finance Jonathan B. Berk, 2007

Financial Management Raymond Brooks, 2010 Provides an introductory text on the core concepts of finance that first connects readers with their personal financial experiences before discussing aspects of corporate finance Covers subjects such as the time value of money bond pricing stock valuation capital decision making forecasting and performance evaluation Includes worked examples

Fundamentals of Investing Lawrence J Gitman, Michael D Joehnk, Scott Smart, Roger H Juchau, 2015-05-20 What are the best investments for me What about risk Do I need professional help with my investments and can I afford it Mastering the language concepts vehicles and strategies of investing can be challenging Fundamentals of Investing shows how to make informed investment decisions understand the risks inherent in investing and how to confidently shape a sound investment

strategy Fundamentals of Investing 3rd edition is completely updated and introduces core concepts and tools used by Australian investors providing a firm understanding of the fundamental principles of investments Focusing on both individual securities and portfolios students learn how to develop implement and monitor investment goals after considering the risk and return of both markets and investment vehicles Fundamentals of Investing is suitable for introductory investments courses offered at university undergraduate or post graduate level as well as colleges professional certification programs and continuing education courses **Corporate Financial Management** Glen Arnold,2008 Go undercover and explore how finance theory works in practice with Corporate Financial Management fourth edition Find out how financial decisions are made within a firm how projects are appraised to make investment decisions how to evaluate risk and return where to raise finance from and how ultimately to create value

Myfinancelab Solutions Chapter 3: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels enthralling the hearts of readers worldwide. Lets delve into the realm of popular books, exploring the engaging narratives that have captivated audiences this year. Myfinancelab Solutions Chapter 3 : Colleen Hoover "It Ends with Us" This touching tale of love, loss, and resilience has gripped readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This intriguing historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Myfinancelab Solutions Chapter 3 : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of compelling stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and suspenseful novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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