

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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Shasha Hu



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