

A Primer on **BUSINESS FINANCE** *and* **ACCOUNTING**

A Practical Guide for the
Non-Finance & Accounting Decision Maker

Financial Statement

Balance Sheet

	Current	Previous
Assets		
Current Assets	1,557	2,544
Non-Current Assets	15,386	12,932
Total Assets	\$ 24,253	\$ 15,876
Liabilities		
Current Liabilities	3,550	2,675
Non-Current Liabilities	11,572	8,200
Total Liabilities	\$ 15,122	\$ 11,875
Shareholders' Equity		
Equity Capital	4,498	4,180
Retained Earnings	2,002	520
Total Shareholders' Equity	\$ 6,500	\$ 4,800
Total Liabilities And Shareholders' Equity	\$ 24,253	\$ 15,876

Income Statement

	Current	Previous
Net Sales	9,582	8,901
Cost of Sales	7,087	-
Gross Margin	\$ 2,595	
Operating Expenses	1,059	1,059
Administrative Expenses	385	385
Total Operating Expenses	\$ 1,444	
Operating Income	\$ 1,151	
Income Tax	-	-
Net Income		

Cash Flow Statement

	Current	Previous
Operating Activities		
Net Income	1,241	217
Adjustments To Reconcile Net Income	1,438	565
Changes In Operating Assets And Liabilities	890	267
Total Operating Activities	\$ 3,569	\$ 849
Investing Activities		
Marketable Securities	5715	1425
Property, plant and equipment	(8971)	(7157)
Total Investing Activities	\$ (1,185)	\$ (582)
Financing Activities		
Issuance Of Term Debt	3,577	1,400
Payments Of Term Debt	(8525)	(2911)
Total Financing Activities	\$ 2,229	\$ 1,159



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Dr. Randall Markley

The Practical Guide To Finance And Accounting

Sebastian Brünink



The Practical Guide To Finance And Accounting:

Decoding **The Practical Guide To Finance And Accounting**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**The Practical Guide To Finance And Accounting**," a mesmerizing literary creation penned with a celebrated wordsmith, readers attempt an enlightening odyssey, unraveling the intricate significance of language and its enduring effect on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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