

เฉลยแบบฝึกหัดการบัญชีการเงิน

บทที่ 15

ข้อ 15-1

1. Decrease in accounts receivable	Added
2. Increase in inventory	Subtracted
3. Gain on sale of securities included in cash equivalents	Subtracted
4. Depreciation expense	Added
5. Increase in accounts payable	Added
6. Decrease in accrued expenses	Subtracted
7. Loss on sale of equipment	Added
8. Cash dividends paid	Neither
9. Amortization of discount on bonds payable	Added
10. Increase in interest receivable	Subtracted

ข้อ 15-2

Transaction	(a) Section of SCF	(b) Amount	(c) Amount added (+) or deducted (-)
1.	Financing	\$ 25,000	+
2.	Operating	48,000	+
3.	Investing & Operating	18,000 8,000	+ -
4.	Financing	80,000	+
5.	Investing	17,000	-
6.	N/A	N/A	N/A
7.	Financing	30,000	-
8.	Financing	100,000	-
9.	Operating	20,000	-