

ABC  
CORPORATION  
Balance Sheet  
October 31, 2009

	Assets	
Current assets		
Cash		\$ 6,600
Short-term investments		2,000
Accounts receivable		7,000
Inventories		4,000
Supplies		2,100
Prepaid insurance		400
Total current assets		\$ 22,100
Long-term investments		
Equity investment		\$ 5,200
Debt investment		2,000
Total long-term investments		7,200
Property, plant, and equipment		
Land		\$40,000
Buildings	\$75,000	
Less: Accumulated depreciation	15,000	60,000
Office equipment	\$24,000	
Less: Accumulated depreciation	5,000	19,000
Total property, plant, and equipment		119,000
Goodwill		3,100
Total assets		\$151,400

# Accounting 100 Study Guide

**O. Ray Whittington**

A red circular graphic with a gradient, appearing as a stylized arrow or a partial circle, located to the right of the author's name.

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