

**ABC
CORPORATION
Balance Sheet
October 31, 2009**

	Asset s
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	\$40,0 00
Buildings	\$75,0 00
Less: Accumulated depreciation	15,00 60,00 0 0
Office equipment	\$24,0 00
Less: Accumulated depreciation	5,000 19,00 0
Total property, plant, and equipment	119,00 0
Goodwill	3,100
Total assets	\$151,4 00

Accounting 100 Study Guide

Patrick R. Delaney

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