

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

Patrick R. Delaney



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Table of Contents Accounting 100 Study Guide

1. Understanding the eBook Accounting 100 Study Guide
 - The Rise of Digital Reading Accounting 100 Study Guide
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounting 100 Study Guide
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounting 100 Study Guide
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounting 100 Study Guide
 - Personalized Recommendations
 - Accounting 100 Study Guide User Reviews and Ratings
 - Accounting 100 Study Guide and Bestseller Lists

5. Accessing Accounting 100 Study Guide Free and Paid eBooks
 - Accounting 100 Study Guide Public Domain eBooks
 - Accounting 100 Study Guide eBook Subscription Services
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 - ePub, PDF, MOBI, and More
 - Accounting 100 Study Guide Compatibility with Devices
 - Accounting 100 Study Guide Enhanced eBook Features
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 - Adjustable Fonts and Text Sizes of Accounting 100 Study Guide
 - Highlighting and Note-Taking Accounting 100 Study Guide
 - Interactive Elements Accounting 100 Study Guide
8. Staying Engaged with Accounting 100 Study Guide
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounting 100 Study Guide
9. Balancing eBooks and Physical Books Accounting 100 Study Guide
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounting 100 Study Guide
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Accounting 100 Study Guide
 - Setting Reading Goals Accounting 100 Study Guide
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Accounting 100 Study Guide
 - Fact-Checking eBook Content of Accounting 100 Study Guide
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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