

Chapter 12, Practice Exercises

108. Below is the 2011 income statement for the Critters Corporation.

Critters Corporation
Income Statement
For the Year Ended December 31, 2011

Net sales		\$100,000
Cost of goods sold		<u>(40,000)</u>
Gross profit on sales		\$ 60,000
Various operating expenses	\$25,000	
Depreciation expense	5,000	
Interest expense	2,000	
Income tax expense	<u>4,000</u>	<u>(36,000)</u>
Net income		<u>\$24,000</u>

Additional information:

Accounts receivable increased by \$8,000
 Merchandise inventory increased by \$4,000
 Accounts payable increased by \$6,000
 Prepaid expenses decreased by \$2,000
 Accrued liabilities decreased by \$5,000
 Interest payable increased by \$1,000

Prepare the operating activities section of the statement of cash flows using the indirect method.

113. The following information was reported from the statement of cash flows for Landlover's Restaurants for the years 2008 through 2010 (in millions of dollars):

	<u>2010</u>	<u>2009</u>	<u>2008</u>
Net income	\$45	\$42	\$27
Cash provided/(used) by operations	122	112	89
Cash provided/(used) by investments	(190)	(275)	(105)
Cash provided/(used) by financing	90	146	21

Requirements:

- A. Calculate the quality of income ratio for the years 2008 through 2010.
- B. Interpret the quality of income ratio for Landlover's for the three year period.

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DP Hallahan



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