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Computation 13.6 % Decrease
[($\$105,000 - \$121,500$)/ $\$121,500$] Net
income: $\$38,500$ Decrease ($\$245,000$
– $\$283,500$) 13.6 % Decrease

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$[(\$245,000 - \$283,500)/\$283,500]$

Vertical Analysis: 2012 Cost of
sales/sales $\$325,000/\$850,000 =$

38.2% Gross profit/sales

$\$525,000/\$850,000 = 61.8\%$

Operating expenses/sales

$\$175,000/\$850,000 = 20.6\%$

Operating profit/sales ...

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Exercise 2. Applying Basic Accounting
Equation Dan and Den, Inc. reports
the following assets and liabilities.
Compute the totals that would appear

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in the corporation's basic accounting equation (Assets = Liabilities + Stockholders' Equity (Capital Stock)).

Exercises: Chapter 1 | Financial Accounting

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current ratio of 20, the effect on this
ratio of paying a current liability is
Raises the current ...

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