

Organization's Name
Statement of Retained Earnings
For the Period ended ...

Retained Earning-Beg			XXX
Add:Net Income		XXX	
Disposal of Reserve		<u>XXX</u>	<u>XXX</u>
Sub Total			XXX
Less: Net Loss		XXX	
Declaration of Cash Dividend		XXX	
Declaration of Stock Dividend		XXX	
Creation of Reserve		<u>XXX</u>	<u>(XXX)</u>
Retained Earning-End			<u>XXX</u>
Computation for Net Income or Loss			
Retained Earnings-End			XXX
Add:Declaration of Cash Dividend		XXX	
Declaration of Stock Dividend		XXX	
Creation of Reserve		<u>XXX</u>	<u>XXX</u>
Sub Total			XXX
Less: Retained Earnings-Beg		XXX	
Disposal of Reserve		<u>XXX</u>	<u>(XXX)</u>
Net Income/Loss			<u>XXX</u>

Computation for Amount Received due to Issuance of Share

Difference of Share Capital			xxx
Add: Difference of Share Premium			xxx
Less: Difference of Share Discount			<u>(xxx)</u>
Total Increase in SHE due to Issuance of Shares			xxx
Less Value of Stock Dividend			<u>(xxx)</u>
Cash Received			xxx

Non-Current Assets(Cost)					
	Balance b/d	400,000		Sale(Cost)	200,000
	Purchase(Cost)	300,000		Discard(Cost)	20,000
				Exchange(Cost)	40,000
				Balance c/d	440,000
		<u>700,000</u>			<u>700,000</u>
	Balance b/d	440,000			
Computation for Cost of Non-Current Asset Purchased					
Cost of Non-Current Asset-Beg					400,000
Less: Sale of Non-Current Asset				200,000	
Discard of Non-Current Assets				20,000	
Exchange of Non-Current Assets				<u>40,000</u>	<u>(260,000)</u>
Sub Total					140,000
Compare: Non-Current Assets-End					<u>440,000</u>
Cost of Non-Current Asset Purchased					<u>300,000</u>
Computation for Cost of Non-Current Assets Sold					
Cost of Non-Current Assets-Beg					400,000
Add: Cost of Non-Current Assets Purchased					<u>300,000</u>
Sub Total					700,000
Less:Discard				20,000	
Exchange				40,000	
Non-Current Assets-End				<u>440,000</u>	<u>(500,000)</u>
Cost of Non-Current Assets Sold					<u>200,000</u>
Computation for Depreciation Expense					
Accumulated Depreciation-Beg					70,000
Less: Accumulated Depreciation of Non-Current Asset Sold					<u>(1,000)</u>
Sub Total					69,000
Compare: Accumulated Depreciation-End					<u>90,000</u>
Depreciation Expense					<u>21,000</u>

Computation for Net Income or Loss(W-1)			
Retained Earning-End			84,000
Add: Declaration of Cash Dividend		21,000	
Declaration of Stock Dividend		<u>28,000</u>	<u>49,000</u>
Sub Total			133,000
Less: Retained Earning-Beg			<u>(56,000)</u>
Net Income			<u>77,000</u>

Modern Equipment Cash Flow Statement For the Period Ended Dec 31, 2019			
Cash Flow from Operating Activities:			
Net Income(W-1)			77,000
Add: Depreciation Expense			14,000
Add: Amortization of Patent			7,000
Less: Increase in Accounts Receivable			(49,000)
Less: Increase in Merchandise			(28,000)
Less: Decrease in Accounts Payable			<u>(15,400)</u>
Cash Inflow from Operating Activities			5,600
Cash Flows from Investing Activities:			
Purchase of Machinery		(28,000)	
Sale of Land		<u>14,000</u>	
Cash Outflow from Investing Activities			(14,000)
Cash Flow from Financing Activites:			
Issuance of Bonds		40,600	
Issuance of Shares (42,000 + 14,000 - 28,000)		28,000	
Payment of Cash Dividend		<u>(21,000)</u>	
Cash Inflow from Financing Activities			47,600
Increase in Cash			39,200
Add: Beginning Cash			<u>28,000</u>
Ending Cash			<u>67,200</u>

Farooqui Co.					
Computation for Net Income or Loss(W-1)					
Retained Earning-End					20,000
Less; Retained Earnings-Beg					(170,000)
Net Loss					(150,000)
Computation for Depreciation Expense-Furniture(W-2)					
Accumulated Depreciation(Furniture)-Beg					70,000
Less; Accumulated Depreciation(Furniture) sold					(1,000)
Sub Total					69,000
Compare: Accumulated Depreciation(Furniture)-End					90,000
Depreciation Expense					21,000
Computation for Gain or Loss on Sale of Furniture(W-3)					
Cost of Furniture Sold					10,000
Less: Accumulated Depreciation of Furniture sold					(1,000)
Book Value					9,000
Compare: Proceeds from Sale					7,000
Loss on Sale of Furniture					2,000
Computation for Gain or Loss on Sale of Marketable Securities(W-4)					
Selling Price of Marketable Securities Sold					50,000
Less: Cost of Marketable Securities Sold					(40,000)
Gain on Sale of Marketable Securities					10,000
Computation for Cost of Furniture Purchased(W-5)					
Cost of Furniture-Beg					300,000
Less: Cost of Furniture Sold					(10,000)
Sub Total					290,000
Compare: Cost of Furniture Ending					350,000
Cost of Furniture Purchased					60,000
Computation for Cost of Marketable Securities Purchased(W-6)					
Cost of Marketable Securities-Beg					220,000
Less: Cost of Marketable Securities Sold					(40,000)
Sub Total					180,000
Compare: Cost of Marketable Securities Ending					200,000
Cost of Marketable Securities Purchased					20,000

Farooqui Ltd.
Cash Flow Statement
For the Period Ended Dec 31, 2015

Cash Flow from Operating Activities:				
Net Loss (W-1)				(150,000)
Add; Depreciation Expense-Furniture(W-2)				21,000
Add; Depreciation Expense-Machinery				25,000
Add: Loss on Sale of Furniture(W-3)				2,000
Less: Gain on Sale of Marketable Securities(W-4)				(10,000)
Add: Decrease in Accounts Receivable				40,000
Add: Decrease in Merchandise				25,000
Add: Increase in Accounts Payable				<u>2,000</u>
Cash Outflow from Operating Activities				(45,000)
Cash Flow from Investing Activities:				
Purchase of Furniture (W-5)			(60,000)	
Sale of Furniture			7,000	
Purchase of Marketable Securities(W-6)			(20,000)	
Purchase of Machinery			(100,000)	
Sale of Marketable Secrities			<u>50,000</u>	
Cash Outflow from Investing Activities				(123,000)
Cash Flow from Financing Activities:				
Issuance of Shares			100,000	
Redemption of Debentures			<u>(22,000)</u>	
Cash Inflow from Financing Activities				<u>78,000</u>
Cash & Bank Increase				(90,000)
Add; Beginning Bank				<u>50,000</u>
Ending Bank				<u>(40,000)</u>

CPA					
CPA Company Statement of Cash Flows-Indirect Method For the Period Ended Dec 31, 2018					
Cash Flows from Operation:					
Net Income					9,000
Add: Depreciation Expense (W-1)					5,000
Less: Increase in Accounts Receivable					(8,000)
Less: Increase in Inventory					(4,000)
Add: Increase in Accounts Payable					2,500
Add: Increase in Wages Payable					500
Less: Decrease in Income Tax Payable					<u>(1,000)</u>
Cash Inflow from Operation					4,000
Cash Flows from Investing Activities:					
Purchase of Plant Assets			(8,000)		
Sale of Plant Assets			<u>4,000</u>		
Cash Outflow from Investing Activities					(4,000)
Cash Flows from Financing Activities:					
Issuance of Shares			10,000		
Cash Dividend			<u>(3,000)</u>		
Cash Inflow from Financing Activities					<u>7,000</u>
Increase in Cash					7,000
Add: Beginning Cash					<u>16,000</u>
	Cash at End				<u>23,000</u>