

Monroe Incorporated began the Year 2 accounting period with \$4,000 cash, \$2,000 of common stock, and \$2,000 of retained earnings. The company was affected by the following accounting events related to the purchase of supplies during Year 2:

1. Purchased \$800 of supplies on account.
2. Adjusted the records to reflect the use of supplies. A physical count indicated that \$300 of supplies was still on hand on December 31, Year 2.

**Required:**

Show the effects of the events on the financial statements using a horizontal statements model. The beginning balances are entered for you.

**Note:** In the Cash Flow column, use OA to designate operating activity, IA for investment activity, FA for financing activity, and NC for net change in cash. Enter any decreases to account balances and cash outflows with a minus sign. Not all cells require input - leave cells blank if there is no corresponding input needed.

Event Number	Balance Sheet							Income Statement			Statement of Cash Flows	
	Assets			Liabilities	Stockholders' Equity			Revenue	Expenses	Net Income		
	Cash	Supplies	Accounts Payable	Common Stock	Retained Earnings							
Beginning Balance	4,000					2,000	2,000	-				
1.	0	800	800					-				
2.	300							-				
Total	4,000	800	800					-				

# Practice Problem In Intermediate One Accounting Monroe Sons Incorporated

**L Reisser**



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## **Table of Contents Practice Problem In Intermediate One Accounting Monroe Sons Incorporated**

1. Understanding the eBook Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - The Rise of Digital Reading Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Advantages of eBooks Over Traditional Books
2. Identifying Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - 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 Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - User-Friendly Interface
4. Exploring eBook Recommendations from Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Personalized Recommendations
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated User Reviews and Ratings
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated and Bestseller Lists
5. Accessing Practice Problem In Intermediate One Accounting Monroe Sons Incorporated Free and Paid eBooks
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated Public Domain eBooks
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated eBook Subscription Services
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated Budget-Friendly Options
6. Navigating Practice Problem In Intermediate One Accounting Monroe Sons Incorporated eBook Formats
  - ePub, PDF, MOBI, and More
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated Compatibility with Devices
  - Practice Problem In Intermediate One Accounting Monroe Sons Incorporated Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Highlighting and Note-Taking Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Interactive Elements Practice Problem In Intermediate One Accounting Monroe Sons Incorporated

8. Staying Engaged with Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
9. Balancing eBooks and Physical Books Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Setting Reading Goals Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - Fact-Checking eBook Content of Practice Problem In Intermediate One Accounting Monroe Sons Incorporated
  - 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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