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BRIEF EXERCISE 1-5

WYOMING COMPANY
Balance Sheet
December 31, 2012

Assets	
Cash	\$22,000
Accounts receivable	71,000
Total assets	\$93,000
Liabilities and Stockholders' Equity	
Liabilities	
Accounts payable	\$65,000
Stockholders' equity	
Common stock	28,000
Total liabilities and stockholders' equity	\$93,000

BRIEF EXERCISE 1-6

IS	(a) Income tax expense
BS	(b) Inventories
BS	(c) Accounts payable
BS	(d) Retained earnings
BS	(e) Property, plant, and equipment
IS	(f) Net sales
IS	(g) Cost of goods sold
BS	(h) Common stock
BS	(i) Receivables
IS	(j) Interest expense

BRIEF EXERCISE 1-7

I	(a) Revenue during the period.
B	(b) Supplies on hand at the end of the year.
D	(c) Cash received from issuing new bonds during the period.
B	(d) Total debts outstanding at the end of the period.

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