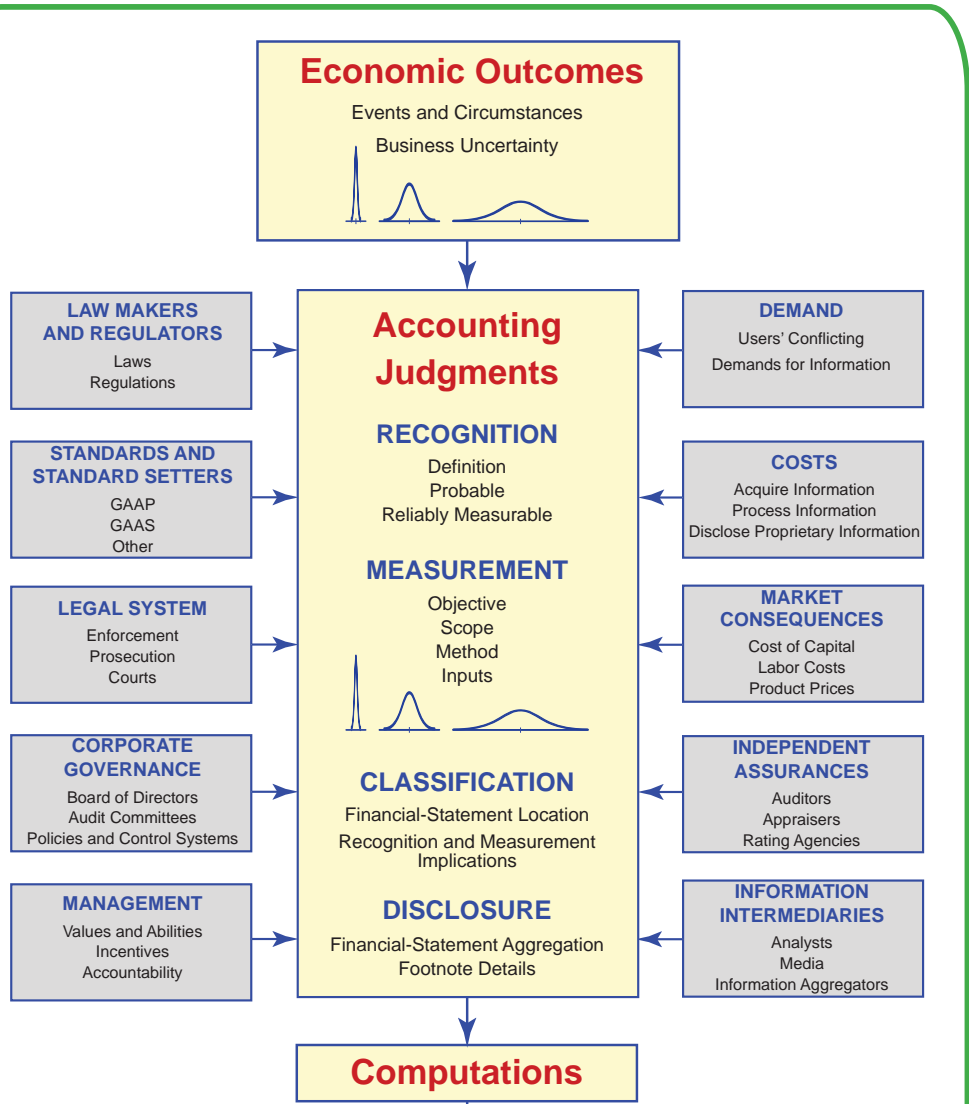
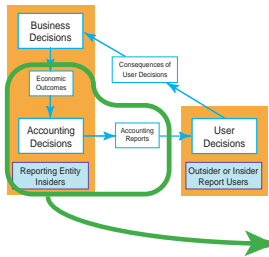


# Accounting Decisions Map



## Record Keeping and Reporting

	2015	2014
<b>Cash flows from operating activities</b>		
Change accounts receivable	20	10
Change accounts payable	(10)	(10)
Change prepaid expenses and prepaid	(10)	(10)
Change other current assets	(10)	(10)
Change other current liabilities	10	10
Change from operating activities	10	10
Change from investing activities	(10)	(10)
Change from financing activities	10	10
Change in cash and cash equivalents	10	10

	2015	2014
<b>Assets</b>		
Cash and cash equivalents	100	100
Accounts receivable, net	100	100
Inventory	100	100
Prepaid expenses	100	100
Other current assets	100	100
<b>Total current assets</b>	500	500
Property, plant, and equipment	100	100
Intangible assets	100	100
Long-term investments	100	100
Other non-current assets	100	100
<b>Total non-current assets</b>	400	400
<b>Total assets</b>	900	900
<b>Liabilities and Stockholders' Equity</b>		
<b>Liabilities</b>		
Accounts payable	100	100
Accrued liabilities	100	100
Deferred liabilities	100	100
Other current liabilities	100	100
<b>Total current liabilities</b>	400	400
Long-term debt	100	100
Other non-current liabilities	100	100
<b>Total non-current liabilities</b>	200	200
<b>Total liabilities</b>	600	600
<b>Stockholders' equity</b>		
Share capital	100	100
Retained earnings	200	200
Reserves	100	100
<b>Total stockholders' equity</b>	300	300
<b>Total liabilities and stockholders' equity</b>	900	900

	2015	2014
<b>Revenue</b>		
Net sales	100	100
Other revenue	10	10
<b>Cost of goods sold</b>		
Cost of goods sold	(70)	(70)
Other selling, general, and administrative expenses	(10)	(10)
Other operating income (and expense)	10	10
Gain (loss) on sale of building	10	10
Other	10	10
<b>Operating profit</b>	30	30
Other income and expenses	10	10
<b>Profit before taxes</b>	40	40
Income tax expense	(10)	(10)
Other comprehensive income	10	10
Comprehensive income (loss)	40	40