



## Financial Statement

### Income Statement

|                    | Current | Previous |
|--------------------|---------|----------|
| Revenue            | 1,200   | 1,100    |
| Cost of Goods Sold | (800)   | (750)    |
| Gross Profit       | 400     | 350      |
| Operating Expenses | (250)   | (200)    |
| Operating Income   | 150     | 150      |
| Interest Expense   | (50)    | (50)     |
| Income Before Tax  | 100     | 100      |
| Tax Expense        | (25)    | (25)     |
| Net Income         | 75      | 75       |

## Cash Flow Statement

### Operating Activities

|                                             |     |
|---------------------------------------------|-----|
| Net Income                                  | 75  |
| Adjustments to Reconcile Net Income         |     |
| Changes in Operating Assets and Liabilities |     |
| Total Operating Activities                  | 100 |

### Investing Activities

|                                                          |       |
|----------------------------------------------------------|-------|
| Acquisition of Property, Plant, and Equipment            | (150) |
| Proceeds from the Sale of Property, Plant, and Equipment | 50    |
| Total Investing Activities                               | (100) |

### Financing Activities

|                                        |      |
|----------------------------------------|------|
| Proceeds from Issuance of Common Stock | 200  |
| Payments of Dividends                  | (25) |
| Total Financing Activities             | 175  |



# Data Base Accountant

**Bimal Prodhan, Fouad Al Najjar**



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