



College of Commerce, Secretarial and Accountancy

**ACCTG 3 (INTERMEDIATE ACCOUNTING 3)
PRELIM QUIZ 2, 1st SEM. 2022-2023**

I. PROBLEM SOLVING.

Directions: Read and carefully understand each requirements. Show the solution of your answer. Make a summary of your final answers in front page and solutions on the succeeding pages. Remember to encircle your final answer in the solution part. Round off your monetary answer in two decimal places.

PROBLEM I

Jenny Corporation had the following account balances for 2022

	January 1	December 31
Accounts Receivable	84,000	66,600
Accounts Payable	24,600	37,200
Prepaid rent expense	67,200	58,200
Inventories	33,000	33,000
Accrued Expenses	23,000	35,000

Net income of the corporation is P300,000.

Compute for the net cash flow from operating activities of corporation (5pts)

PROBLEM II

Bonus Round Company had the following cash flows during 2022:

Increase in accounts receivable	300,000
Depreciation Expense	900,000
Amortization Expense	99,000
Net Income	250,000
Gain on sale of Equipment	440,000
Loss on sale of Building	210,000

Required:

Compute for the net cash flow from operating activities (5pts)

Compute for the net cash flow from investing activities if the only disposal for the year are the disposals above and the cost of PPE decrease by P500,000 (5pts)

PROBLEM III

Coolman Company provided the following data for the preparation of the statement of cash flows for the current year:

Dividends declared and paid	800,000
Cash flow from investing activities	(2,500,000)
Cash flow from financing activities	(800,000)

	December 31	January 1
Cash	2,200,000	1,200,000
Other Assets	21,000,000	22,700,000
Liabilities	10,500,000	11,700,000
Share Capital	2,000,000	2,000,000
Retained Earnings	10,700,000	10,200,000

Required:

Compute for net cash flow from operating activities (5pts)

PROBLEM IV

Prince Company provided the following information for the current year:

	December 31	January 1

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LM Reder



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