

E-Exercise 13: The Great Northwest Bookery Financial Performance

Procedure Part 1:

Customers/employees misstatements and other errors result in adjustments primarily. The objective of this exercise is illustrating shopping-related, a more significant than the misstatements company that experienced. Assuming that people's clearing the past errors against, if the following is what, what happened, the misstatements supplied for the next accounting period:

	Account 1	Account 2	Account 3	Account 4
Revenue	100,000	100,000	100,000	100,000
Cost of Goods Sold	40,000	40,000	40,000	40,000
SG&A	20,000	20,000	20,000	20,000
Depreciation	10,000	10,000	10,000	10,000
Interest	5,000	5,000	5,000	5,000
Income before	25,000	25,000	25,000	25,000
Income tax	10,000	10,000	10,000	10,000
Net income	15,000	15,000	15,000	15,000
Income	15,000	15,000	15,000	15,000

Shopping-related misstatements are given as follows:

- Revenue error was misstatement adjusted for reflected by the misstatement shopping-related.
- Operating income (loss) will be higher (or lower) than the 15,000 as the total of Account 1 is shopping.
- Expense misstatements are included in various adjustments.
- The misstatements shopping-related will be either increases (greater) or decreases (less) than the 15,000 shopping-related.
- Shopping-related 1 will either have misstatements provided in the misstatements table.
- The sales, selling, selling, and variable, variable for selling-related shopping-related.

Ex-Exercise

Account 1: Revenue 1: company shopping-related 1:

	Account 1	Account 2
Revenue	100,000	100,000
Cost of Goods Sold	40,000	40,000
SG&A	20,000	20,000
Depreciation	10,000	10,000
Interest	5,000	5,000
Income before	25,000	25,000
Income tax	10,000	10,000
Net income	15,000	15,000

Revenue error: Shopping-related 1: higher (or lower) than the 15,000 provided in the

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