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## *Analysis*

The income statements for 1998, 1997, and 1996 for William Wrigley Jr. Company are presented in the review problem in your textbook. Set up a worksheet with columns similar to the Henderson Company example (Exhibit 13-1) in your textbook to do a horizontal analysis of Wrigley's income statements.

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Preparing a Statement of Cash Flows (Indirect Method) (P13-1) Ingersol Construction Supply Company is developing its annual financial statements at December 31, 2012. The statements are complete except

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for the statement of cash flows. The completed comparative balance sheets and income statement are summarized as follows:

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Solution: Note: Wages installation of

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machinery increases the value of machinery and reduces the value of wages. Question 13. From the following Trial Balance of M/s Arjun and Sons as on 31st March, 2018, prepare Trading and Profit and Loss Account and Balance Sheet:  
Adjustments: (i) Closing Stock ?  
6,40,000.

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Comparative statements of financial position, a current income statement, and certain transaction data all provide information necessary for preparation of the statement of cash flows.

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