

I'm not robot!

[Company Name]	2018												Full Year
Profit and Loss (P&L) Statement	JAN	FEB	MAR	APR	MAY	JUN	JUL	AUG	SEP	OCT	NOV	DEC	Full Year
Revenue stream 1	367.2	396.3	302.8	412.4	425.2	425.1	442.2	425.4	405.8	424.4	447.7	428.2	4,912.8
Revenue stream 2	143.6	147.9	150.2	152.6	155.0	157.5	160.0	162.5	165.1	167.7	170.4	173.1	1,907.8
Returns, Refunds, Discounts	(21.0)	(21.3)	(21.7)	(22.0)	(22.4)	(22.7)	(23.1)	(23.5)	(23.8)	(24.2)	(24.6)	(25.0)	(275.3)
Total Net Revenue	711.6	722.9	734.3	746.0	757.8	769.9	782.1	794.5	807.1	819.9	832.9	846.1	9,325.0
Cost of Goods Sold	288.6	273.9	278.2	282.7	287.1	291.7	296.3	301.0	305.8	310.7	315.6	320.6	3,533.2
Gross Profit	422.0	449.0	456.1	463.3	470.7	478.2	485.7	493.5	501.3	509.2	517.3	525.5	5,791.8
Expenses													
Advertising & Promotion	18.7	19.1	19.5	19.8	20.2	20.6	21.0	21.5	21.9	22.3	22.8	23.2	250.6
Depreciation & Amortization	106.7	110.9	113.1	115.3	117.6	119.9	122.3	124.8	127.2	129.8	132.3	135.0	1,456.8
Insurance	1.1	1.1	1.1	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	14.7
Maintenance	5.7	5.8	5.9	6.0	6.2	6.3	6.4	6.5	6.7	6.8	6.9	7.1	76.4
Office Supplies	2.8	2.9	2.9	3.0	3.0	3.1	3.2	3.2	3.3	3.3	3.4	3.5	37.6
Rent	5.8	5.9	6.0	6.2	6.3	6.4	6.5	6.7	6.8	6.9	7.1	7.2	77.7
Salaries, Benefits & Wages	251.2	258.2	261.3	264.5	271.8	277.2	282.7	288.3	294.0	299.9	305.8	311.9	3,366.7
Telecommunication	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	1.8	1.8	1.8	1.8	20.1
Travel	2.3	2.3	2.4	2.4	2.5	2.5	2.6	2.6	2.7	2.7	2.8	2.9	30.8
Utilities	1.4	1.4	1.5	1.5	1.5	1.5	1.6	1.6	1.6	1.7	1.7	1.7	18.8
Other Expense 1	3.8	3.9	4.0	4.0	4.1	4.2	4.3	4.4	4.4	4.5	4.6	4.7	50.9
Other Expense 2													
Total Expenses	453.0	471.0	479.2	477.5	476.0	474.7	473.5	472.5	471.7	471.1	470.6	470.4	5,407.1
Earnings Before Interest & Taxes	39.0	38.0	36.9	35.8	34.7	33.5	32.2	30.9	29.8	28.2	26.7	25.2	390.6
Interest Expense	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	2.5	30.0
Earnings Before Taxes	36.5	35.5	34.4	33.3	32.2	31.0	29.7	28.4	27.3	25.7	24.2	22.7	360.6
Income Taxes	10.9	10.8	10.3	10.0	9.7	9.3	8.9	8.5	8.1	7.7	7.3	6.9	108.2
Net Earnings	25.5	24.8	24.1	23.3	22.5	21.7	20.8	19.9	19.2	18.0	16.9	15.8	252.4



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Read more reviewed by Patty Goedl, Associate Professor at the University of Cincinnati Clermont College on 27/03 /18 The text covers all topics normally found in an introductory text of financial accounting (accounting principles I). The index essentially reflects the index found in the main texts in this field. I like that... Read more reviewed by Margarita Maria Lenk, associate professor at the State University of Colorado in 1/7/16 The content of this book corresponds to the content and organization of most introductory financial accounting books. It is written by Canadian authors, but it is relevant to US students. The text begins by explaining the role of Financial ... Read more Page 2 H. Dauderis and D. Annand edited by Athabasca University Design and Layout by Lyryx Learning Access Educational Book: Online resources: Online House Lesson, Interactive Explorations, Detailed Case StudiesFrom the textbook: Open (open) textbook bookstore resources: Bank of Mother Choice, Instruction Videos * *Contact us Latex Fountain Access and LMS Additional Resources Integration: BrightSpace, Moodle and most LMS supporting the LTI Protocol Preion: Information on this textbook à € "Introduction The financial accounting, originally by D. Annand and H. dauderis, is intended for a first introductory financial accounting course. It was extensively edited by the University of Athabasca and reflects the current international financial report (IFRS). A corporate approach is used versus starting with a property of ownership and then converting to a corporate approach. The book focuses on key financial accounts that correspond to the practices for students who advance to intermediate financial accounting. Excluded are advanced topics that are covered in intermediate financial accounting, such as leases and amortization of tankers. The book covers all essentials, including: the accounting cycle; merchandising; Cost assignment to invention; money and to receive; property, plant and equipment; FINANCING OF DAVIDA; equity financing; declaration of cash flows; Financial declaration of declaration; and ownership and partnerships. The University of Mississippi AICPA library is a mischievous resource for faculty members and anyone interested in the story of accounting. The largest collection of materials containing in the world, containing more than 129,000 books, leaflets and other documents, many of which are disposed of online online. In order for AICPA members to know what the library has and how they can access its wealth of resources, we talk to Dale Flesher, CPA, PH.D., Professor of Accounting and Associate Director of the University of Mississippi Accounting School. Extra Credit: Tell us a little about the library story. What was in movan it? Dale Flesher: In 2000, AICPA decided that they were leaving the library business. So they give your collections to a university, along with money for shelves and transportation. Basically, any school in Paäs with an accounting program can apply to the house of the collection. Approximately 10 applied. AICPA reduced the list to five quickly, then. And we were one of the three -year -olds who was invited to New York to make a proposal to the sicpa foundation about what we had and how much money we needed to accept the library gift. In 2001, they brought the AICPA library to Oxford, Miss., In 5,000 boxes in 14 semi-barrels. We were already close to being the largest accounting library in the world. You add the materials from AICPA, and this has made us sometimes larger than the second largest accounting library in the world - which would be either the university at the University of Illinois or the Chartered Accountant Institute in London, both about 30,000 and 40,000 volumes for our 129,000. It took almost five years to catalog everything. We originally stored the materials in a place we rented, and then, as they were processed, they were transported to the library and catalogued and placed on the shelves. What is in the collection of the AICPA library? Absolutely everything. We claim to have everything published in accounting in English in the twentieth century, and many, many things published before the XX SOUND. We have everything from the state taxes of Maryland to Singapore accountant, Indian management counter, the Nigerian accountant, and anything published in the British community. We have a lot of public wool publication, but we really boast about the English dowant materials. We have the first book on accounting written in 1494 [Luca Paciolià € " s Summa of Arithmetica]. People like to take the picture with her. Some of the most requested items are draft exposure of AICPA publication. PUBLIC AICPA and statements of position on accounting. Often, people want to know the thought behind the final position, so that they look for the exposure draft, or the anticipated draft, which was issued about a year before the final document. What participations are available online? Do they have to travel to Ole Miss? They can simply go to our site. There is no password required. Anyone can do that. AICPA members can also check books. As we are an AICPA service, anyone who is a member of the AICPA has the same library rights as a student of Ole Miss. We used to borrow a lot of books, but now we just scan everything. If someone calls and wants something, we can always scan it. If they want to check a book, it will take about three or four days to get the book, and then you can keep it for about three weeks, or you can use the loan service between libraries in your local library. What are the ways teachers can use AICPA library materials in the classroom? I see the materials digitized as the most advantageous for the faculty. Anything Deloitte or its predecessors have already published is there; Anything that the AICPA published is there. You or your students can basically do any research involving an online AICPA publication. It is the unique source of research for accounting, because it has the largest amplitude and mostany library. You can also use the materials in the classroom, especially if you are accessing them online. I like to make students visit the library and make a project called calledDiscovery in the Ole Miss Library. The goal is to enter and see what kinds of things the library has to offer. I make an accidental discovery in the library deloitte. Anyone in Paäs could do this online. Can you tell us about some interesting research projects that scholars made using library participation? One student found a publication that was basically an operational audit of a county in Tennessee in the 1930s, and was made by a volunteer group. Volucors walked to the municipalities and cities and drove audits. This was too early in the operational audit area. Most people would say that operational audit did not start at © 1945 with the GAO. Well, it was being done at Tennessee in the 1930s. The student ended up with research work on him and some publication from him [see à € œContability and responsibility in the local government: research contributions contain jBilà € in the August 2011 edition of the containing history]. Alex Granados is a freelance writer based in Raleigh, N.C. N.C.

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