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the three basic financial statements for a

corporation differs from those for a

proprietorship. The income statement for

a corporation will have income tax

expense. earnings statement is prepared to

show the changes in retained earnings

during the period. In

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Primary items on the financial statements  
about which creditors usually are  
concerned include: (a) potential of the  
business, (b) cash of the business to  
generate cash, and (c) assets and financial  
position. 2.

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Cash payment, \$50,000 B. Cash receipt,  
\$440,000 F. Cash receipt, \$490,000

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Exercise P13-2 Page 707 Here is a tip:  
The financial statements help in analysing  
the financial position and the financial  
performance of the company.

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