

	12/31/01	12/31/02
Assets	40,000	60,000
Liabilities	20,000	35,000
Capital Stock	10,000	10,000

$$\text{Assets} = \text{Liab} + \text{Equity}$$

And given the following information related to dividends and expenses during the year ended on the noted dates:

	12/31/02
Dividends for year	700
Expenses for year	9,000

Determine the amount of Revenues for the year ended 12/31/02....

$$\begin{array}{r}
 \text{01} \quad 4,000 \quad 2,000 \quad 5,000 + 5,000 \\
 \text{02} \quad 6,000 \quad 2,500 \quad 1,000 + 9,000 \\
 \hline
 \Delta \quad +2,000 \quad +1,500 \quad +4,000
 \end{array}$$

$$\begin{array}{r}
 \text{NI} - \text{Div} \\
 4,700 \quad ? \\
 - 700
 \end{array}$$

$$\begin{array}{r}
 \text{Rev} - \text{Exp} \\
 13,700 \quad - 9,000
 \end{array}$$

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