

	December 31	January 1, 2020
Current assets	\$100,000	\$90,000
Current liabilities	100,000	100,000

Prob. 44. LO 3, 4 Using the following balance sheet summary information, calculate the first ratio component presented:

- working capital
- current ratio

	Company B	Company M
Current assets	\$1,000,000	\$1,000,000
Current liabilities	500,000	1,000,000

Prob. 45. LO 3, 4 Using the following simplified balance sheet information, calculate the first ratio component presented:

- working capital
- current ratio

	December 31	January 1, 2020
Unexpired insurance	\$10,000	\$10,000
Cash	10,000	10,000
Prepaid rent	10,000	10,000
Supplies	10,000	10,000
Notes payable	10,000	10,000
Notes receivable	10,000	10,000

Prob. 46. LO 3, 4 View the following Company M adjusted trial balance, prepare the following:

- Income Statement
- Balance Sheet (unadjusted)
- Balance Sheet (adjusted) (unaudited)
- Closing journal entries
- Post-Closing Trial Balance

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