

(2) 解答および解説

MINATO CORPORATION
 CONSOLIDATED BALANCE SHEET
 As of March 31, 20X2

(Yen in thousands)

(Assets)		(Liabilities)	
Current Assets		Current Liabilities	
Cash and Cash Equivalents	5,000	Accounts Payable	2,900
Accounts Receivable	4,000	Accrued Expense	2,440
Allowance for Doubtful Accounts	(1,500)	Current Portion of Long-term Debts	600
Inventories	3,500	Total Current Liabilities	<u>5,940</u>
Deferred Tax Asset	720	Long-term Liabilities	
Total Current Assets	<u>11,720</u>	Long-term Bank Loan	8,000
Property, Plant, and Equipment		Lease Obligation	<u>1,000</u>
Land	6,000	Total Long-term Liabilities	<u>9,000</u>
Building	9,000	(Equity)	
Accumulated Depreciation	<u>(1,200)</u>	Stockholders' Equity	
Total Property, Plant, and Equipment	13,800	Common Stock	7,000
Other Assets		Additional Paid-in Capital	1,000
Goodwill	700	Retained Earnings	<u>3,200</u>
		Total Stockholders' Equity	<u>11,200</u>
		Noncontrolling Interest	80
		Total Equity	<u>11,280</u>
Total	<u><u>26,220</u></u>	Total	<u><u>26,220</u></u>