

Rockford Corporation
Income Statement
For the Year Ended December 31, 2007

Revenues			
Sales			\$5,612,052
Less: Sales returns and allowances		\$ 1,4060	
Sales discounts		77041	91101
Net sales			5,520,951
Cost of goods sold			3,946,862
Gross profit			1,574,089
Selling expenses			
Advertising expense	\$	7678	
Depreciation expense—trucks and lifts		12900	
Insurance expense—selling		1345	
Sales salaries and commissions		148990	
Delivery and warehouse wages		126846	
Warehouse rental expense		21780	
Payroll tax expense—selling and warehouse		17055	
Delivery expense		19490	35,6084
Administrative expenses			
Depreciation expense—buildings		18920	
Bad debts expense		110419	
Insurance expense—general		4035	
Depreciation expense—furniture and equipment		5010	
Office and administrative salaries		714416	
Office expense		4458	
Payroll tax expense—office and administrative		69121	
Utilities expense		17478	94,3857
Income from operations			\$ 1,299,941
Other revenues and gains			\$ 274,148
Interest revenue			4818
			278,966
Other expenses and losses			
Interest expense			40196
Loss on sale of assets		500	40,696
Income before income taxes			238,270
Income taxes—federal and state			82715
Net income			\$ 155,555
Earnings per share			\$ 27.78

Accounting Practice Set Answers

JG Myers



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