

Extended Trial Balance For The Company, Including Accruals, Prepayments, Bad Debts, And Depreciation:

Account	Debit (USD)	Credit (USD)
Bank	50,000	-
Accounts receivable	25,000	-
Allowance for bad debts	(2,000)	-
Inventory	20,000	-
Prepaid expenses	2,500	-
Property, plant, and equipment (cost)	150,000	-
Accumulated depreciation	(20,000)	-
Accounts payable	-	10,000
Accrued expenses	-	3,000
Loan payable	-	40,000
Capital stock	-	100,000
Retained earnings	-	4,500
Sales revenue	-	80,000
Cost of goods sold	(32,000)	-
Depreciation expense	5,000	-
Bad debt expense	1,500	-
Utilities expense	(2,000)	-
Salaries expense	(25,000)	-
Rent expense	(10,000)	-
Insurance expense	(1,500)	-
Marketing expense	(3,000)	-

Note that the figures for bad debts and depreciation are shown as expenses, and the corresponding accumulated allowances and depreciation are shown as contra-accounts to their respective assets.

Key Performance Ratios from The Previous Year, Based On The Financial Statements:

- Gross profit margin: 60% (gross profit / sales revenue)
- Net profit margin: 10% (net income / sales revenue)
- Return on assets (ROA): 8% (net income / total assets)
- Return on equity (ROE): 11% (net income / total equity)
- Current ratio: 3.5 (current assets / current liabilities)
- Debt-to-equity ratio: 0.4 (total liabilities / total equity)
- Inventory turnover: 4.2 (cost of goods sold / average inventory)