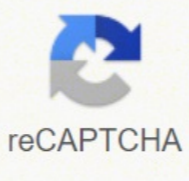




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Next

Treatment of dividend in consolidated balance sheet

Condensed Combined Consolidated Balance Sheets

	2012	2011
Assets		
Cash and cash equivalents	497,635	487,984
Accounts receivable, net	1,802,405	1,828,117
Inventories	1,515,325	1,452,664
Prepaid expenses	193,477	129,439
Deferred income taxes	127,806	144,819
Total current assets	4,095,747	4,043,023
Plant and equipment, net	1,844,643	1,691,162
Goodwill	3,295,141	2,879,169
Intangible assets, net	1,367,978	1,101,000
Other assets	857,852	913,210
Total assets	\$ 11,461,361	\$ 10,327,584
Liabilities and equity		
Current liabilities:		
Notes payable	\$ 510,006	\$ 79,375
Accounts payable	1,073,233	1,069,503
Accrued liabilities	810,546	821,305
Accrued domestic and foreign taxes	84,476	150,896
Total current liabilities	2,488,261	2,121,079
Long-term debt	1,509,238	1,699,434
Pensions and other postretirement benefits	1,704,349	836,644
Deferred income taxes	128,892	147,123
Other liabilities	301,633	306,371
Shareholders' equity	5,325,717	5,158,126
Noncontrolling interests	3,272	97,777
Total liabilities and equity	\$ 11,461,361	\$ 10,327,584

Consolidated Balance Sheet

(Unaudited)	December 31,	June 30	December 31,
(Dollars in thousands)	2012	2012	2011
Assets			
Current assets:			
Cash and cash equivalents	\$ 497,635	\$ 838,317	\$ 487,984
Accounts receivable, net	1,802,405	1,892,284	1,828,117
Inventories	1,515,325	1,400,732	1,452,664
Prepaid expenses	193,477	137,429	129,439
Deferred income taxes	127,806	129,352	144,819
Total current assets	4,095,747	4,498,114	4,043,023
Plant and equipment, net	1,844,643	1,719,068	1,691,162
Goodwill	3,295,141	2,925,656	2,879,169
Intangible assets, net	1,367,978	1,095,218	1,101,000
Other assets	857,852	931,126	913,210
Total assets	\$ 11,461,361	\$ 11,170,282	\$ 10,327,584
Liabilities and equity			
Current liabilities:			
Notes payable	\$ 510,006	\$ 225,589	\$ 79,375
Accounts payable	1,073,233	1,184,684	1,069,503
Accrued liabilities	810,546	911,931	821,305
Accrued domestic and foreign taxes	84,476	153,809	150,896
Total current liabilities	2,488,261	2,486,013	2,120,109
Long-term debt	1,509,238	1,503,946	1,699,434
Pensions and other postretirement benefits	1,704,349	1,909,755	836,644
Deferred income taxes	128,892	88,091	147,123
Other liabilities	301,633	276,747	306,371
Shareholders' equity	5,325,717	4,896,515	5,158,126
Noncontrolling interests	3,272	9,215	97,777
Total liabilities and equity	\$ 11,461,361	\$ 11,170,282	\$ 10,327,584



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Comparative Balance Sheet

	Ending Balance	Beginning Balance
Assets:		
Cash and cash equivalents	544	576
Accounts receivable	32	30
Inventories	59	62
Property, plant and equipment	419	369
Less accumulated depreciation	(245)	(214)
Total assets	\$309	\$324
Liabilities and stockholders' equity:		
Accounts payable	530	525
Accrued liabilities	22	29
Income taxes payable	29	29
Notes payable	66	79
Common stock	17	29
Retained earnings	(10)	(10)
Total liabilities and stockholders' equity	\$309	\$324

Dec 20	No Entry Required (no entry required for date of record)		
Dec 28	Cash dividend payable	\$ 7,920	
	Cash		\$ 7,920
	(to record payment of dividend)		
Dec 1	Retained earnings	\$ 229,500	
	Cash dividend payable		\$ 229,500
	(to record cash dividend declared for common stock)		
Dec 20	No Entry Required (no entry required for date of record)		
Dec 28	Cash dividend payable	\$ 229,500	
	Cash		\$ 229,500
	(to record payment of dividend)		

Medtronic plc Consolidated Balance Sheet (\$ millions)

	Apr. 29, 2016	Apr. 24, 2015
Current assets		
Cash and cash equivalents	\$3,098	\$5,065
Investments	9,758	14,637
Accounts receivable	5,562	5,112
Inventories	3,473	3,463
Tax assets	697	1,335
Prepaid expenses and other current assets	1,234	1,454
Total current assets	23,822	31,066
Property, plant, and equipment, net	5,063	4,921
Goodwill	41,500	40,530
Other intangible assets, net	26,899	28,101
Long-term tax assets	1,383	774
Other assets	1,559	1,737
Total assets	\$100,226	\$107,129
Current liabilities		
Short-term borrowing	\$1,215	\$2,656
Accounts payable	1,709	1,610
Accrued compensation	1,712	1,611
Accrued income taxes	566	935
Deferred tax liabilities	-	119
Other accrued expenses	2,185	2,464
Total current liabilities	7,387	9,395
Long-term debt	30,247	33,752
Long-term accrued compensation	1,759	1,535
Long-term accrued income taxes	2,903	2,476
Long-term deferred tax liabilities	3,729	4,700
Other long-term liabilities	1,916	1,819
Total liabilities	47,941	53,677
Shareholders' equity		
Ordinary shares	-	-
Retained earnings	\$4,153	\$4,636
Accumulated other comprehensive (loss)/income	(1,868)	(1,184)
Total shareholders' equity	\$52,285	\$53,452
Total liabilities and shareholders' equity	\$100,226	\$107,129

Treatment of proposed dividend in consolidated balance sheet.

Something went wrong. Wait a minute and try again. Cash dividends offer a way for companies to return capital to shareholders. A cash dividend primarily impacts the cash and shareholder accounts. There is no separate balance sheet account for dividends after they are paid. However, after the declaration of dividends, but before the actual payment, the company records a liability to the shareholders on the dividend account to be paid. Cash dividends affect the cash and shareholder accounts in the balance sheet. The dividend payable account is used for the time between when dividends are declared and when actual payments are made. After cash dividend payments are made, there are no dividends or separate dividends - Related accounts left on the balance sheet. Meanwhile, stock dividends do not affect the cash position of a company, only the capital section of the shareholders of the balance sheet. After the declared dividends are paid, the dividend payable is reversed and no longer appears on the responsibility side of the balance sheet. When dividends are paid, the impact on the balance sheet is a decrease in the company's dividends to be paid and the cash balance. As a result, the size of the balance sheet is reduced. If the company has paid the dividend by the end of the year, there will be no dividend liability listed on the balance sheet. Investors can see the total amount of dividends paid for the reporting period in the financing section of the cash flow statement. The cash flow statement shows how much money is entering or leaving a business. In the case of dividends paid, it would be listed as a cash usage for the period. In addition to cash dividends, companies can also pay equity dividends. This quid Dividends increases the number of pending actions by giving new actions to shareholders. Instead of reducing cash, the values dividends increase the number of shares. Stock Dividends does not reduce the price of actions by the same percentage as cash dividends. How affects the dividend of actions actions The balance is a little more involved than the cash dividends, although it only implies equity of the shareholder. When a stock dividend is declared, the amount to be debited is calculated by multiplying the current share price by the shares pending by the percentage of dividends. When paid, the amount of the stock dividend reduces the retained profits and increases the common account. Securities dividends do not change the side of the balance asset. "Only the reassigned retain the profits to the common shares. Cash dividends can be made by electronic transfer or cheque. When a cash dividend is paid, the share price falls for the dividend amount. For example, a company pays a cash dividend of 2%, the share price must fall by 2%. The large dividends of values, of more than 20% or 25%, could be considered a division of shares. Consider a company with two million shares that declare a cash dividend of \$ 0.25 per share. At the time of the Dividends Declaration, the company records a debit of \$500,000 to its retained profit account and a credit for the dividends payable for the same amount. After the company pays the shareholders dividend, the payable dividends account is invested and debited for \$500,000. The cash and cash equivalent account is also reduced by the same amount through a credit input of \$500,000. After cash dividends are paid, the company's balance has no account associated with dividends. However, the size of the company's balance is reduced, as its assets and equity are reduced by \$500,000. One company is considered a subsidiary of another if that second company, the father, exercises substantial or total control through the subsidiary. The exact relationship and the accounting methods used directly how the parent treats the subsidiary dividends. The three applicable methods are the equity method, the fair value reporting option of the equity method and the consolidation method. For individuals or companies with relatively small investments in others the dividend payment is treated as income. The company that receives the payroll a debit to the dividend receivable account, and a credit to the dividend income account for payment. The recipient records this transaction when it gains the rights to the settlement. These rights derive from holding the stock on the record date. When the company receives the cash on the payment date, it records a debit to the cash account and a credit to the dividend receivable account for payment. The equity method is applied when the parent company owns between 20 and 50 percent of the joint stock of the subsidiary. The parent company must have substantial influence over the subsidiary in order for the equity method to be applied. The parent company reserves the cost of purchasing the joint stock of the subsidiary, debiting the investment to the subsidiary account and crediting the cash account. When the subsidiary pays a dividend, the parent company reduces its investment in the subsidiary by the amount of the dividend. For this purpose, the parent company pays a debit to the dividend receivable account and an investment credit to the subsidiary account on the day of operation after the date of registration. The parent company reports the effects of this transaction on its balance sheet. The Financial Accounting Standards Board created the fair value option to the equity method in 2007. It has several accounting implications, but most require the parent company to value its investment in a subsidiary at its current fair market value. This value is usually the selling price of the subsidiary's stock. For accounting purposes, the parent company reduces its investment in the subsidiary by the amount of the dividend, but recognizes the dividend as income. The parent company reports the effects of the dividend on its balance sheet and income statement. Financial reports are consolidated when the parent company owns the majority of shares in the subsidiary. The It is a complex accounting process that combines the entire interaction interaction The parent and subsidiary company. According to consolidated accounting, dividend payments are considered internal cash transfers and are not reported on public statements.

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