

INTERMEDIATE ACCOUNTING 2

Chapter 1

1. Problem 1-2

Note Payable – Trade	3,000,000
Note Payable – Bank loans	2,000,000
Note Payable – Advances from officers	500,000
Accounts Payable – Trade	4,000,000
Bank overdraft	300,000
Dividends Payable	1,000,000
Withholding Tax Payable	100,000
Income Tax Payable	800,000
Estimated Warranty Liability	600,000
Estimated Damages Payable	700,000
Accrued Liabilities	900,000
Estimated Premium Liability	<u>200,000</u>
Total Current Liabilities	<u>14,100,000</u>

2. Problem 1-3

Income taxes withheld from employees	900,000
Cash overdraft at Harbor Bank	1,300,000
Accounts receivable with credit balance	750,000
Estimated expenses of meeting warranties	500,000
Estimated damages payable	1,500,000
Accounts Payable	3,000,000
Accrued interest on bonds payable from Oct. 1 – Dec. 31, 2020 ($5,000,000 \times 0.12 \times 3/12$)	<u>150,000</u>
Total Current Liabilities	<u>8,100,000</u>

3. Problem 1-5

1. The 9% note payable (3,000,000) is to be reported as a current liability since it would mature on the upcoming year and will not be refinanced with long-term obligations.
2. The 6% note payable (6,000,000) is to be treated as a current liability since the need to reclassify already maturing debt as a current liability applies to debt that the creditor will be able to call in the coming year, even if it is not likely to be called.
3. The 10% note payable (4,000,000) is to be treated as a noncurrent liability because in a current liability classification, it includes situations where a creditor has the authority to demand payment due to a current violation of a

Chapter 5 Intermediate Accounting Solutions

L Darling-Hammond



Chapter 5 Intermediate Accounting Solutions:

Intermediate Accounting, Student Practice and Solutions Manual Donald E. Kieso, 2019-08-20 The Student Practice and Solutions Manual to accompany Kieso Intermediate Accounting 17e contains a chapter review and a selection of brief exercises exercises and problems with accompanying solutions from Kieso s Problem Set B which is similar to end of chapter material Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12 J. David Spiceland, 2004

Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume Donald E. Kieso, Jerry J. Weygandt, 2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants Wiley CPA Exam Review 2010, Financial Accounting and Reporting Patrick R. Delaney, O. Ray Whittington, 2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work **Intermediate Accounting, Self-Study Problem and Solutions Book I** Donald E. Kieso, Jerry J. Weygandt, 1992-04-17 This Seventh Edition incorporates new developments in intermediate accounting Distinguished by its accuracy reliability and thoroughness the text and its integrated teaching learning supplement package offer professors the resources to tailor their courses to best suit their needs and provide students with a strong background for careers in accounting Students gain necessary practical experience while simultaneously being exposed to theoretical aspects such as ethics and international issues

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reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

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Evaluating Managed Mental Health Services Leonard Bickman,C.S. Breda,E.M. Foster,P.R. Guthrie,C.A. Heflinger,E.W. Lambert,Wm.T. Summerfelt,2004-05-31 Based on a five year evaluation of an 80 million U S Army demonstration program this first of its kind study explores the cost effectiveness of a managed care model of service delivery for children and adolescents with mental health and substance addiction problems Contributions report on the quality cost and clinical outcome and raise critical questions about the effectiveness of mental health services and their delivery in community settings Chapters describe new approaches to measurement and provide analyses assisting future research on managed care

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The New-York Code of Civil Procedure New York (State),1887

Intermediate Accounting Spiceland,James Sepe,Mark W. Nelson,Lawrence A. Tomassini,2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems

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Parson's Complete Annotated Pocket Code New York (State),1890

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