

**Intermediate Accounting II, ACCT-2164
Chapter 13 Practice Problem Solutions**

Brief Exercise 13–1

Cash	60,000,000	
Notes payable.....		60,000,000
Interest expense ($\$60,000,000 \times 12\% \times \frac{3}{12}$)	1,800,000	
Interest payable.....		1,800,000

Brief Exercise 13–4

Cash (difference)	11,190,000	
Discount on notes payable ($\$12,000,000 \times 9\% \times \frac{9}{12}$)	810,000	
Notes payable (face amount)		12,000,000
Interest expense	810,000	
Discount on notes payable.....		810,000
Notes payable (face amount)	12,000,000	
Cash		12,000,000

Exercise 13–8

Requirement 1

Cash	7,500	
Liability—customer advance		7,500

Requirement 2

Cash	25,500	
Liability—refundable deposits		25,500

Requirement 3

Accounts receivable	856,000	
Sales revenue		800,000
Sales taxes payable ($[5\% + 2\%] \times \$800,000$).....		56,000

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