

ADVANCED ACCOUNTING - ANSWERS AND SOLUTIONS:

Problem 1. D

		Fully secured	Partially secured	Unsecured
Cash	P124,200	P222,000	P 59,640	P 360
Inventory	53,000		375,000	79,000
Receivable	13,000			
Less: Unsecured with priority				
Trustee's salary	(9,500)			58,500
Salaries payable	(50,000)			80,000
Taxes	(4,000)			
Net free assets	126,700			
Total unsecured without priority				217,860

Recovery percentage: $126,700/217,860 = 58\%$

Partially secured: $434,640 + 79,360(58\%) = P480,669$

Problem 2. B

Recovery percentage = 25%

A: $P124,000 + 9,920 = 133,920$; $133,920 - 115,000 = 18,920$; $18,920 * 25\% = 4,730$ TOTAL PAYMENT = P119,730

B: $P136,000 + 13,600 = 149,600$; $149,600 * 25\% = P37,400$

C: $P137,500 + 7,452 = 144,952$

D: P12,220

A = partially secured; B = unsecured w/o priority; C = fully secured; D = unsecured with priority

Problem 3. C

Problem 4. A

	¥	Exchange rate	Peso
Net assets, 1/1/12	115,000	45	P5,175,000
Net income, 2012	90,000	43.75	3,937,500
Div. declared, 9/1/12	(15,000)	40	(600,000)
Net income, 2013	22,500	45	1,012,500
			9,525,000
Net assets translated using the rate at the end of the year	212,500	47.50	10,093,750
Exchange difference (Translation adjustment)			56,8750

Problem 5. B

	Oct. 31, 2013	Dec. 31, 2013	Jan. 31, 2014
Intrinsic Value	7,250	14,500	29,000
Time Value	1,000	2,500	-

12/31/11 Time value = 1,500 gain

1/31/12 Intrinsic value = 14,500 gain

Advanced Accounting Problems And Solutions

A Loxley



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Advanced Accounting Problems And Solutions: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous compelling novels enthralling the hearts of readers worldwide. Lets delve into the realm of top-selling books, exploring the fascinating narratives that have enthralled audiences this year. Advanced Accounting Problems And Solutions : Colleen Hoover's "It Ends with Us" This touching tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover skillfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can triumph. Advanced Accounting Problems And Solutions : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids captivating storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This evocative coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens spins a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These bestselling novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of engaging stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a exceptional and thrilling novel that will keep you guessing until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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Table of Contents Advanced Accounting Problems And Solutions

1. Understanding the eBook Advanced Accounting Problems And Solutions
 - The Rise of Digital Reading Advanced Accounting Problems And Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Advanced Accounting Problems And Solutions
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Advanced Accounting Problems And Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Advanced Accounting Problems And Solutions
 - Personalized Recommendations
 - Advanced Accounting Problems And Solutions User Reviews and Ratings
 - Advanced Accounting Problems And Solutions and Bestseller Lists
5. Accessing Advanced Accounting Problems And Solutions Free and Paid eBooks
 - Advanced Accounting Problems And Solutions Public Domain eBooks
 - Advanced Accounting Problems And Solutions eBook Subscription Services
 - Advanced Accounting Problems And Solutions Budget-Friendly Options
6. Navigating Advanced Accounting Problems And Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Advanced Accounting Problems And Solutions Compatibility with Devices
 - Advanced Accounting Problems And Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Advanced Accounting Problems And Solutions
 - Highlighting and Note-Taking Advanced Accounting Problems And Solutions
 - Interactive Elements Advanced Accounting Problems And Solutions

8. Staying Engaged with Advanced Accounting Problems And Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Advanced Accounting Problems And Solutions
9. Balancing eBooks and Physical Books Advanced Accounting Problems And Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Advanced Accounting Problems And Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Advanced Accounting Problems And Solutions
 - Setting Reading Goals Advanced Accounting Problems And Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Advanced Accounting Problems And Solutions
 - Fact-Checking eBook Content of Advanced Accounting Problems And Solutions
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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