

INTERMEDIATE ACCOUNTING 2

Problem 1-1

Accounts Payable including deposits and advance	1,250,000
Notes Payable (1,500,000 - 500,000)	1,000,000
Credit balance in customer's accounts	200,000
Serial bonds payable semiannual 500,000	1,000,000
Accrued interest on bonds payable	150,000
Unearned rent income	<u>100,000</u>
TOTAL CURRENT LIABILITIES	<u>3,700,000</u>

Problem 1-2

Notes Payable	5,500,000
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 breach of contract	700,000
Accrued Liabilities	900,000
Estimated Premium Liability	<u>200,000</u>
TOTAL CURRENT LIABILITIES	<u>14,100,000</u>

Problem 1-3

Income taxes withheld from employees	900,000
Cash overdraft	1,300,000
Accounts Receivable with credit balance	750,000
Estimated expenses of warranties	500,000
Estimated damages	1,500,000
Accounts Payable	3,000,000
Accrued interest ($5,000,000 \times 12\% \times 3/12$)	<u>150,000</u>
TOTAL CURRENT LIABILITIES	<u>8,100,000</u>

Problem 1-4

Accounts Payable	600,000
Accrued Liabilities	50,000
Note Payable - due March 31, 2021	1,000,000
Note Payable - due May 1, 2021	<u>800,000</u>
TOTAL CURRENT LIABILITIES	<u>2,450,000</u>
TOTAL NONCURRENT LIABILITIES	<u>2,000,000</u>

Intermediate Accounting P5 2 Solution

Annelies Wilder-Smith



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Intermediate Accounting P5 2 Solution Book Review: Unveiling the Power of Words

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