

FINANCIAL ACCOUNTING PROBLEMS

Problem 1 (Current assets)

An entity provided the following trial balance on June 30, 2015:

Cash overdraft	(200,000)	Property, plant and equipment, net	1,900,000
Accounts receivable, net	700,000	Accounts payable and accrued expenses	640,000
Inventory	1,200,000	Share capital	3,000,000
Prepaid expenses	200,000	Share premium	500,000
Land held for resale	2,000,000	Retained earnings	1,660,000

Checks amounting to P600,000 were written to vendors and recorded on June 30 resulting in cash overdraft of P200,000. The checks were mailed on July 9. Land held for resale was sold for cash on July 15. The financial statements were issued on July 31. On June 30, 2015, what total amount should be reported as current assets?

- a. 4,500,000
- b. 4,100,000
- c. 4,300,000
- d. 2,500,000

Problem 2 (Total assets)

An entity was incorporated on January 1, 2015 with proceeds from the issuance of P7,500,000 in shares and borrowed funds of P1,100,000. During the first year of operations, revenue from sales and consulting amounted to P820,000, and operating costs and expenses totaled P640,000. On December 15, the entity declared a P30,000 cash dividend, payable to shareholders on January 15, 2016. No additional activities affected owners' equity in 2015. The liabilities increased to P1,200,000 by December 31, 2015. What amount should be reported as total assets on December 31, 2015?

- a. 8,850,000
- b. 8,820,000
- c. 7,870,000
- d. 8,750,000

Problem 3 (Current liabilities)

An entity had the following liabilities on December 31, 2015:

Accounts payable	55,000
Unsecured notes, 8% due 7/1/2016	400,000
Accrued expenses	35,000
Contingent liability	450,000
Deferred tax liability	25,000
Senior bonds, 7%, due 3/31/2016	1,000,000

The contingent liability is an accrual for possible loss on a P1,000,000 lawsuit filed against the entity. The legal counsel expects the suit to be settled in 2016 and has estimated that the entity will be liable for damages in the range of P450,000 to P750,000. The deferred tax liability is expected to reverse in 2016. What amount should be reported on December 31, 2015 for current liabilities?

- a. 515,000
- b. 940,000
- c. 1,490,000
- d. 1,515,000

Solution Of Financial Accounting Problem

Harold Bierman, Allan Richard Drebin



Solution Of Financial Accounting Problem:

Solution to Practical Problems in Financial Accounting (BBA) Dr. A Karim,2024-01-19 *Problem Solving Survival Guide t/a Financial Accounting* Jerry J. Weygandt,Donald E. Kieso,Paul D. Kimmel,2010-08-09 This study guide is a powerful tool for in classroom use and for preparing for exams Each chapter of the guide includes study objectives a chapter review consisting of 20 30 key points and a demonstration problem linked to study objectives in the textbook True false multiple choice and matching questions in it provide additional practice opportunities Solutions to the exercises are detailed and therefore provide substantial feedback

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Table of Contents Solution Of Financial Accounting Problem

1. Understanding the eBook Solution Of Financial Accounting Problem
 - The Rise of Digital Reading Solution Of Financial Accounting Problem
 - Advantages of eBooks Over Traditional Books
2. Identifying Solution Of Financial Accounting Problem
 - 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 Solution Of Financial Accounting Problem
 - User-Friendly Interface
4. Exploring eBook Recommendations from Solution Of Financial Accounting Problem
 - Personalized Recommendations
 - Solution Of Financial Accounting Problem User Reviews and Ratings

- Solution Of Financial Accounting Problem and Bestseller Lists
- 5. Accessing Solution Of Financial Accounting Problem Free and Paid eBooks
 - Solution Of Financial Accounting Problem Public Domain eBooks
 - Solution Of Financial Accounting Problem eBook Subscription Services
 - Solution Of Financial Accounting Problem Budget-Friendly Options
- 6. Navigating Solution Of Financial Accounting Problem eBook Formats
 - ePub, PDF, MOBI, and More
 - Solution Of Financial Accounting Problem Compatibility with Devices
 - Solution Of Financial Accounting Problem Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Solution Of Financial Accounting Problem
 - Highlighting and Note-Taking Solution Of Financial Accounting Problem
 - Interactive Elements Solution Of Financial Accounting Problem
- 8. Staying Engaged with Solution Of Financial Accounting Problem
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Solution Of Financial Accounting Problem
- 9. Balancing eBooks and Physical Books Solution Of Financial Accounting Problem
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Solution Of Financial Accounting Problem
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Solution Of Financial Accounting Problem
 - Setting Reading Goals Solution Of Financial Accounting Problem
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Solution Of Financial Accounting Problem
 - Fact-Checking eBook Content of Solution Of Financial Accounting Problem
 - 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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