

INTERMEDIATE ACCOUNTING II

CHAPTER 1: LIABILITIES

Liabilities - are present obligation of an entity to transfer an economic resource as a result of past event. (revised CFAS)

Essential Characteristic of Liability

- a. Entity has a **present obligation**
 - Obligation is a **duty or responsibility** that **cannot be avoid** by the entity
 - Entity liable - must be identified
 - Payee - not necessary to be identified
 - Present obligation can be:
 - **Legal** obligation - contracts, legislation, other operation of law
 - **Constructive** obligation - entity's action (past practice and published policies) that create valid expectation that entity will take responsibility.
- b. The obligation is to **transfer economic resource**

Obligation to:

 - **Pay, deliver or render**
 - **Exchange assets** w/ another unfavorable items
 - **Transfer assets** if a specified uncertain event occurs
 - **Issue a financial instrument** the obliges the entity to transfer an economic resource
- c. Liability arises from **past events**
 - Exists because of past events if:
 - **Already obtained economic resource** / take an action
 - Therefore, entity may have to transfer economic resource

Examples of Liabilities

- a. Accounts Payable (A/P) to suppliers
- b. Amounts withheld from employees for taxes and contribution
- c. Accruals (salaries, interest, rent, taxes, warranties, bonus)
- d. Cash Dividends (declared but not paid)
- e. Deposits and advances
- f. Debt obligations for borrowed funds (notes, mortgages, bonds payable)
- g. Income tax payable
- h. Unearned / deferred revenues

Current Liabilities

Current when:

- Expected to be settle within the entity's operating cycle
- Holds liability for the purpose of **trading**
- **Due to be settled** within 12 months after reporting period
- Entity does not have an unconditional right to defer settlement of the liability for at least 12 months after the reporting period

Measurement

- **All liabilities** are initially measured at **present value** and subsequently measured at **amortized cost**
- But **current liabilities or short-term obligations** are not discounted anymore but measured, recorded, and reported at **face amount**
- Reason: face amount and present value not material therefore it is **ignored**

Examples of Current Liabilities

- a. Financial liabilities measured at FVPL (held for trading) - are financial liabilities that are incurred with an intention to repurchase them in the near term
- b. Current portion of long-term notes, bonds, loans, and lease liabilities
- c. Trade accounts and notes payable
- d. Other non-trade payables due within 12 months after end of reporting period
- e. Unearned income expected to be earned within 12 months
- f. Bank overdrafts

***NOTE: See illustration in Module 1 page 6 (example for Current Liabilities)**

Presentation

Under PAS 1-Paragraph 54, as the minimum of the face of the **statement of financial position shall include the ff. line items** for current liabilities.

- a. Trade and other payables (it is a line item for accounts payable, notes payable, accrued interest on NP, dividends payable and accrued

Intermediate Accounting Chapter 5

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