

INTERMEDIATE ACCOUNTING 2

Chapter 1

1. Problem 1-2

Note Payable – Trade	3,000,000
Note Payable – Bank loans	2,000,000
Note Payable – Advances from officers	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	700,000
Accrued Liabilities	900,000
Estimated Premium Liability	<u>200,000</u>
Total Current Liabilities	<u>14,100,000</u>

2. Problem 1-3

Income taxes withheld from employees	900,000
Cash overdraft at Harbor Bank	1,300,000
Accounts receivable with credit balance	750,000
Estimated expenses of meeting warranties	500,000
Estimated damages payable	1,500,000
Accounts Payable	3,000,000
Accrued interest on bonds payable from Oct. 1 – Dec. 31, 2020 ($5,000,000 \times 0.12 \times 3/12$)	<u>150,000</u>
Total Current Liabilities	<u>8,100,000</u>

3. Problem 1-5

1. The 9% note payable (3,000,000) is to be reported as a current liability since it would mature on the upcoming year and will not be refinanced with long-term obligations.
2. The 6% note payable (6,000,000) is to be treated as a current liability since the need to reclassify already maturing debt as a current liability applies to debt that the creditor will be able to call in the coming year, even if it is not likely to be called.
3. The 10% note payable (4,000,000) is to be treated as a noncurrent liability because in a current liability classification, it includes situations where a creditor has the authority to demand payment due to a current violation of a

Intermediate Accounting Chapter 12 Solutions

Rosina Ehmann



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Intermediate Accounting Chapter 12 Solutions Book Review: Unveiling the Magic of Language

In a digital era where connections and knowledge reign supreme, the enchanting power of language has become more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is really remarkable. This extraordinary book, aptly titled "**Intermediate Accounting Chapter 12 Solutions**," compiled by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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Table of Contents Intermediate Accounting Chapter 12 Solutions

1. Understanding the eBook Intermediate Accounting Chapter 12 Solutions
 - The Rise of Digital Reading Intermediate Accounting Chapter 12 Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Intermediate Accounting Chapter 12 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 Intermediate Accounting Chapter 12 Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Intermediate Accounting Chapter 12 Solutions
 - Personalized Recommendations
 - Intermediate Accounting Chapter 12 Solutions User Reviews and Ratings
 - Intermediate Accounting Chapter 12 Solutions and Bestseller Lists

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 - Intermediate Accounting Chapter 12 Solutions eBook Subscription Services
 - Intermediate Accounting Chapter 12 Solutions Budget-Friendly Options
6. Navigating Intermediate Accounting Chapter 12 Solutions eBook Formats
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 - Intermediate Accounting Chapter 12 Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Intermediate Accounting Chapter 12 Solutions
 - Highlighting and Note-Taking Intermediate Accounting Chapter 12 Solutions
 - Interactive Elements Intermediate Accounting Chapter 12 Solutions
8. Staying Engaged with Intermediate Accounting Chapter 12 Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Intermediate Accounting Chapter 12 Solutions
9. Balancing eBooks and Physical Books Intermediate Accounting Chapter 12 Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Intermediate Accounting Chapter 12 Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Intermediate Accounting Chapter 12 Solutions
 - Setting Reading Goals Intermediate Accounting Chapter 12 Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Intermediate Accounting Chapter 12 Solutions
 - Fact-Checking eBook Content of Intermediate Accounting Chapter 12 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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