

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

Chapter 5 Intermediate Accounting Solutions

L Cohen



Chapter 5 Intermediate Accounting Solutions:

The book delves into Chapter 5 Intermediate Accounting Solutions. Chapter 5 Intermediate Accounting Solutions is a vital topic that must be grasped by everyone, ranging from students and scholars to the general public. This book will furnish comprehensive and in-depth insights into Chapter 5 Intermediate Accounting Solutions, encompassing both the fundamentals and more intricate discussions.

1. This book is structured into several chapters, namely:
 - Chapter 1: Introduction to Chapter 5 Intermediate Accounting Solutions
 - Chapter 2: Essential Elements of Chapter 5 Intermediate Accounting Solutions
 - Chapter 3: Chapter 5 Intermediate Accounting Solutions in Everyday Life
 - Chapter 4: Chapter 5 Intermediate Accounting Solutions in Specific Contexts
 - Chapter 5: Conclusion
 2. In chapter 1, the author will provide an overview of Chapter 5 Intermediate Accounting Solutions. This chapter will explore what Chapter 5 Intermediate Accounting Solutions is, why Chapter 5 Intermediate Accounting Solutions is vital, and how to effectively learn about Chapter 5 Intermediate Accounting Solutions.
 3. In chapter 2, the author will delve into the foundational concepts of Chapter 5 Intermediate Accounting Solutions. This chapter will elucidate the essential principles that need to be understood to grasp Chapter 5 Intermediate Accounting Solutions in its entirety.
 4. In chapter 3, the author will examine the practical applications of Chapter 5 Intermediate Accounting Solutions in daily life. This chapter will showcase real-world examples of how Chapter 5 Intermediate Accounting Solutions can be effectively utilized in everyday scenarios.
 5. In chapter 4, this book will scrutinize the relevance of Chapter 5 Intermediate Accounting Solutions in specific contexts. This chapter will explore how Chapter 5 Intermediate Accounting Solutions is applied in specialized fields, such as education, business, and technology.
 6. In chapter 5, this book will draw a conclusion about Chapter 5 Intermediate Accounting Solutions. This chapter will summarize the key points that have been discussed throughout the book.
- This book is crafted in an easy-to-understand language and is complemented by engaging illustrations. This book is highly recommended for anyone seeking to gain a comprehensive understanding of Chapter 5 Intermediate Accounting Solutions.

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Table of Contents Chapter 5 Intermediate Accounting Solutions

1. Understanding the eBook Chapter 5 Intermediate Accounting Solutions
 - The Rise of Digital Reading Chapter 5 Intermediate Accounting Solutions
 - Advantages of eBooks Over Traditional Books
2. Identifying Chapter 5 Intermediate Accounting 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 Chapter 5 Intermediate Accounting Solutions
 - User-Friendly Interface
4. Exploring eBook Recommendations from Chapter 5 Intermediate Accounting Solutions
 - Personalized Recommendations
 - Chapter 5 Intermediate Accounting Solutions User Reviews and Ratings
 - Chapter 5 Intermediate Accounting Solutions and Bestseller Lists
5. Accessing Chapter 5 Intermediate Accounting Solutions Free and Paid eBooks
 - Chapter 5 Intermediate Accounting Solutions Public Domain eBooks
 - Chapter 5 Intermediate Accounting Solutions eBook Subscription Services
 - Chapter 5 Intermediate Accounting Solutions Budget-Friendly Options
6. Navigating Chapter 5 Intermediate Accounting Solutions eBook Formats
 - ePub, PDF, MOBI, and More
 - Chapter 5 Intermediate Accounting Solutions Compatibility with Devices
 - Chapter 5 Intermediate Accounting Solutions Enhanced eBook Features
7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Chapter 5 Intermediate Accounting Solutions
 - Highlighting and Note-Taking Chapter 5 Intermediate Accounting Solutions
 - Interactive Elements Chapter 5 Intermediate Accounting Solutions

8. Staying Engaged with Chapter 5 Intermediate Accounting Solutions
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Chapter 5 Intermediate Accounting Solutions
9. Balancing eBooks and Physical Books Chapter 5 Intermediate Accounting Solutions
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Chapter 5 Intermediate Accounting Solutions
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Chapter 5 Intermediate Accounting Solutions
 - Setting Reading Goals Chapter 5 Intermediate Accounting Solutions
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Chapter 5 Intermediate Accounting Solutions
 - Fact-Checking eBook Content of Chapter 5 Intermediate Accounting 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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