

# CHAPTER 13

## NON-FINANCIAL AND CURRENT LIABILITIES

### ASSIGNMENT CLASSIFICATION TABLE

Topic	Short Exercises	Exercises	Problems	Writing Assignments
1. Concept of liabilities, definition and classification	1	1	1	2, 3
2. Current liabilities including accounts and notes payable, discounts payable, sales and income tax payable and short-term obligations expected to be refinanced	2, 3, 4, 5, 6, 7, 8, 9, 10, 11, 12	2, 3, 4, 5, 6, 7, 8	1, 2, 3, 4	
3. Employee-related liabilities	13, 14, 15, 16, 17	9, 10, 12, 13, 14, 15, 16	5, 6, 8, 7	4
4. Asset retirement obligations	18, 19, 20	14, 16	1, 4, 8	1
5. Unearned revenues, product guarantees, warranties and other customer programs	21, 22, 23, 24	9, 10, 17, 18, 19, 20, 21, 22, 23	1, 3, 4, 6, 10, 11, 12, 13, 14, 15	1, 3
6. Contingencies, guarantees and uncertain commitments	25, 26	9, 24	6, 8, 16, 17	1, 3, 4
7. Presentation and analysis	27	25, 26, 27	8, 9, 10, 17	5

# Intermediate Accounting 10th Canadian Edition Answer Key

**S Ben Porath**



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