

CHAPTER 10

Liabilities

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems	B Problems
1. Explain a current liability, and identify the major types of current liabilities.	1	1			1A	1B
2. Describe the accounting for notes payable.	2	2		1, 2	1A, 2A	1B
3. Explain the accounting for other current liabilities.	3, 4, 5	3, 4	1	3, 4, 5	1A	1B
4. Explain why bonds are issued, and identify the types of bonds.	6, 7, 8, 9, 10	5	2	6, 7		
5. Prepare the entries for the issuance of bonds and interest expense.	11, 12, 13	6, 7, 8	3	8, 9, 10, 11, 16, 17, 18, 19	3A, 4A, 6A, 7A, 8A, 9A	2B, 3B, 5B, 6B, 7B, 8B, 9B
6. Describe the entries when bonds are redeemed.	14, 15	9	4	11, 12	3A, 4A, 10A	2B, 3B, 9B
7. Describe the accounting for long-term notes payable.	16	10	5	13	5A	4B
8. Identify the methods for the presentation and analysis of non-current liabilities.	17	11		14	3A, 4A, 5A	2B, 3B, 4B
*9. Compute the market price of a bond.	20	12		15		
*10. Apply the effective-interest method of amortizing bond discount and bond premium.	18, 19	13		16, 17	6A, 7A	5B, 6B

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