

Problem 1-16 Answer C

Accounts payable	1,900,000
Dividends payable	500,000
Income tax payable	900,000
Note payable	<u>600,000</u>
Total current liabilities	3,900,000

Problem 1-17 Answer C

Accounts payable	550,000
Unsecured note payable	4,000,000
Accrued expenses	350,000
Senior bonds payable	<u>5,000,000</u>
Total current liabilities	<u>9,900,000</u>

Problem 1-18 Answer D

Accounts payable (1,350,000 – 150,000)	1,200,000
Accrued taxes payable	125,000
Customers' deposit	100,000
Bank overdraft	55,000
Accrued electric and power bills	<u>60,000</u>
Total current liabilities	1,540,000

Problem 1-19 Answer D

14% note payable due 2014	30,000
8% note payable maturing December 31, 2014	<u>100,000</u>
Total current maturities	150,000

Problem 1-20 Answer B

12% note payable – refinanced on January 31, 2014	<u>5,000,000</u>
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Problem 1-21 Answer A

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Michael Brown



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