

CHAPTER 13

NON-FINANCIAL AND CURRENT LIABILITIES

ASSIGNMENT CLASSIFICATION TABLE

Topic	Short Exercises	Exercises	Problems	Writing Assignments
1. Concepts 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, 16, 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

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A Gutmann



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