# **CHAPTER 10**

## Liabilities

#### ASSIGNMENT CLASSIFICATION TABLE

	Brief					A	В
Learning Objectives.		Questions	Exercises_	Do.It!	Exercises_	Problems.	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	1, 2	1A, 2A	18
- 3.	Explain the accounting for other current liabilities.	3, 4, 5	3, 4, 12	1	3, 4, 5, 15	1A	18
* 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, 18, 19	3A, 4A, 6A, 7A, 8A, 9A	28, 38, 58, 68, 78, 88, 98
*6.	Describe the entries when bonds are redeemed.	14	9	4	11, 12	3A, 4A, 10A	28, 38, 98
7.	Describe the accounting for long-term notes payable.	15	10	5	13	5A	4B
8.	Identify the methods for the presentation and analysis of non-current liabilities.	16	11, 12	6	14, 15	3A, 4A, 5A	28, 38, 48
•9.	Apply the effective-interest method of amortizing bond discount and bond premium.	17. 18	13		16, 17	6A, 7A	5B, 6B

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**K Morrison** 

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