

BE5-1

Harding Corporation Trial Balance Dec. 31, 2014

Account Receivables	\$ 110,000.00
Inventory	\$ 290,000.00
Allowance for doubtful account	\$ 8,000.00
Patents	\$ 72,000.00
Prepaid Insurance	\$ 9,500.00
Accounts Payable	\$ 77,000.00
Cash	\$ 30,000.00

Answer to Question

Current Assets		Dbt
Cash		\$ 30,000.00
Account Receivable	\$ 110,000.00	
Less: Allowance for doubtful accounts	\$ 8,000.00	
Inventories		\$ 290,000.00
Prepaid Insurance		\$ 9,500.00
Total Current Assets		\$ 431,500.00

BE5-3

Outcast Company Trial Balance Dec. 31, 2014

Prepaid Rent	5200
Debt Investment (Trading)	56000
Unearned Fees	17000
Land (Held for investment)	39000
Notes Receivable (Long-term)	42000

Intermediate Accounting Chapter 5 Answers

Anthony S. Fauci



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