

**Problem 2-5****2015**

1. Cash	2,500,000	
Sales		2,500,000
2. Premiums - towels	175,000	
Cash		175,000
3. Cash (1,000 x 20)	20,000	
Premium expense	80,000	
Premiums - towels (1,000 x 100)		100,000
4. Premium expense (1,000 x 5)	5,000	
Cash		5,000
5. Premium expense	51,000	
Estimated premium liability (600 x 85)		51,000

2016

1. Estimated premium liability	51,000	
Premium expense		51,000
Cash	3,125,000	
Sales		3,125,000
2. Premiums - towels	200,000	

Financial Accounting 2015 Valix Solution Manual

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