

FINANCIAL ACCOUNTING

VOLUME TWO

Valix Peralta Valix

2013 Edition

SOLUTION MANUAL

1

CHAPTER 1

Problem 1-1

1. C
2. D
3. D
4. C
5. A

Problem 1-2

1. A
2. D
3. B
4. C
5. D

Problem 1-3

1. A
2. D
3. C
4. A
5. C

Problem 1-4

- | | |
|------|-------|
| 1. A | 6. C |
| 2. A | 7. A |
| 3. B | 8. C |
| 4. A | 9. C |
| 5. B | 10. A |

Problem 1-5

1. C
2. D
3. A
4. A
5. C

Problem 1-6

1. D
2. A
3. C
4. B
5. C

Problem 1-7

| | |
|--|------------------|
| Accounts payable | 1,000,000 |
| Deposits and advances from customers | 250,000 |
| Notes payable | 1,000,000 |
| Credit balances in customers' accounts | 200,000 |
| Serial bonds payable | 1,000,000 |
| Accrued interest on bonds payable | 150,000 |
| Unearned rent income | <u>100,000</u> |
| Total current liabilities | <u>3,700,000</u> |

Problem 1-8

| | |
|----------------------------------|----------------|
| Note payable – trade | 3,000,000 |
| Note payable – bank | 2,000,000 |
| Note payable – officers | 500,000 |
| Accounts payable – trade | 4,000,000 |
| Bank overdraft | 300,000 |
| Dividends payable | 1,000,000 |
| Withholding tax payable | 100,000 |
| Income tax payable | 800,000 |
| Estimated income tax liabilities | <u>600,000</u> |

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