

**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>
<b>Total current liabilities</b>	<b><u>3,700,000</u></b>

**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
<b>Total current liabilities</b>	<b>600,000</b>

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**JE Gale**



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