

Presentation and Analysis

Presentation of Current Liabilities

Actual Refinancing of Short-Term Debt

Illustration 13-14

	<u>December 31, 2010</u>
Current liabilities	
Accounts payable	\$ 3,600,000
Accrued payables	2,500,000
Income taxes payable	1,100,000
Current portion of long-term debt	<u>1,000,000</u>
Total current liabilities	\$ 8,200,000
Long-term debt	
Notes payable refinanced in January 2011 (Note 1)	\$ 2,000,000
11% bonds due serially through 2021	<u>15,000,000</u>
Total long-term debt	\$17,000,000

Note 1: On January 19, 2011, the Company issued 50,000 shares of common stock and received proceeds totaling \$2,385,000, of which \$2,000,000 was used to liquidate notes payable that matured on February 1, 2011. Accordingly, such notes payable have been classified as long-term debt at December 31, 2010.

Intermediate Accounting Chapter 13 Answers

COLIN M. DRURY



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Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22 J. David Spiceland, 2004

Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2019-04-02 Intermediate Accounting 17th Edition is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material **Intermediate Accounting, Volume 1** Donald E. Kieso, Jerry J.

Weygandt, Terry D. Warfield, 2019-04-16 This is the unbound loose leaf version of Intermediate Accounting 17th Edition Volume 1 This book is written by industry thought leaders Kieso Weygandt and Warfield and is developed around one simple proposition create great accountants Upholding industry standards this edition incorporates new data analytics content and up to date coverage of leases revenue recognition financial instruments and US GAAP IFRS While maintaining its reputation for accuracy comprehensiveness and accessibility Intermediate Accounting drives results by helping students build professional competencies through reliable problem material *Intermediate Accounting* Sidney Davidson, 1985

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faculty and professionals this course helps students understand prepare and use financial information by linking education with the real world accounting environment This new edition now incorporates new data analytics content and up to date coverage of leases and revenue recognition Intermediate Accounting, Volume 2 Irene M. Wiecek, Bruce J. McConomy, Jerry J. Weygandt, Terry D. Warfield, Donald E. Kieso, Laura D. Wiley, 2025-02-10 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry **Intermediate Accounting IFRS** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2020-07-08 Essential knowledge of International Financial Reporting Standards for students of global accounting This important work provides the tools global accounting students need to understand international financial reporting standards IFRS and how they are applied in practice This text emphasizes fair value proper accounting for financial instruments and new developments in international accounting By presenting IFRS in light of current accounting practice this book helps students gain practical knowledge of the topic that they can apply as they advance into their global accounting careers With this revised and updated Fourth Edition students will develop a firm conceptual understanding of IFRS as well as the ability to integrate their learning through practical exercises Throughout this text Global Accounting Insights highlight the important differences that remain between IFRS and U S GAAP discussing the ongoing joint convergence efforts to resolve them Comprehensive up to date and accurate Intermediate Accounting IFRS includes proven pedagogical tools designed to help students learn more effectively Comprehensively covers the latest International Financial Reporting Standards and how they are applied in practice Takes a comparative approach to help students understand the differences between IFRS U S GAAP and other important standards Emphasizes practical application of knowledge with end of chapter Review and Practice sections Provides authoritative references and citations to ensure content reliability and provide opportunities for further study Includes access to video walkthroughs interactive content and digital resources to support student engagement and ensure positive learning outcomes As IFRS gains broad acceptance around the world

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Wiecek, Bruce J. McConomy, Jerry J. Weygandt, Terry D. Warfield, Donald E. Kieso, Laura D. Wiley, 2025-01-07 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting With strategic content updates for currency and the inclusion of topics that will resonate with today s students the 14th Canadian Edition presents an active hands on approach designed to develop problem solving skills and better prepare the next generation of accounting professionals To promote a deeper understanding of course concepts the text provides students with scaffolded high quality assessments and integrated practice opportunities at the point of learning Integrated Cases and Research and Analysis questions help students take their understanding further as well teaching them how to analyze business transactions apply IFRS and ASPE and explore the ways in which accounting standards impact real companies Throughout the text students will also have the chance to work through a variety of hands on activities and resources including Analytics in Action Features with real world applications and Data Analytics problems These applications help students build confidence in their critical thinking skills while simultaneously preparing them for the ever evolving landscape of the accounting industry *Accounting Principles, Problems* Jerry J. Weygandt, Donald E. Kieso, Walter G. Kell, 1996-07-26 The most complete guide available to help professionals sharpen their accounting and business skills This unique reference features a logically structured framework that details accounting practices step by step as well as all the newest innovations in the field

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