

**INTERMEDIATE ACCOUNTING
VOLUME TWO
Valix Peralta Valix
2019 Edition
SOLUTION MANUAL**

1

CHAPTER 1

Problem 1-1

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 1-2

Note payable – trade	1,000,000
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 warranty liability	600,000
Estimated damages payable	700,000
Accrued liabilities	900,000
Estimated premium liability	<u>200,000</u>
Total current liabilities	<u>14,100,000</u>

Problem 1-3

Employee income taxes withheld	900,000
Cash overdraft	1,300,000
Accounts receivable with credit balance	750,000
Estimated warranty liability	500,000
Estimated damages payable	1,500,000
Accounts payable	3,000,000
Accrued interest on bonds payable from October 1 to December 31, 2020 ($15,000,000 \times 12\% \times 3/12$)	<u>150,000</u>
Total current liabilities	<u>8,100,000</u>

The bonds will be paid over 5 years because the semiannual payment is P500,000. Since the last bond will be paid on October 1, 2026, the first bond will be paid on April 1, 2022. Accordingly, there is no currently maturing bond in 2021.

The stock dividend payable is not an accounting liability but presented as part of shareholders' equity as an addition to share capital.

Answer Manual Intermediate Accounting

Glenn A. Welsch



Answer Manual Intermediate Accounting:

Solutions Manual Donald E. Kieso, Jerry J. Weygandt, 1974-03-01 Intermediate Accounting, Self-Study 2 Donald E. Kieso, Jerry J. Weygandt, 1995-06-27 Clarified and updated to reflect the latest pronouncements with extensive improvements to pedagogy and end of chapter assignments Each chapter begins with a list of learning objectives A series of margin notes alerts the student to the conceptual principles introduced at the beginning of the book A comparison of accounting practices in foreign countries has also been added End of chapter summaries a list of key terms and interviews with men and women involved in different areas of the accounting profession have all been updated and expanded *Intermediate Accounting* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2010-06-01 US public companies will have to follow International Financial Reporting Standards as of January 1 2011 Weygandt's Financial Accounting IFRS introduces challenging accounting concepts with examples that are familiar to the student while incorporating the new global accounting standards Following the reputation for accuracy comprehensiveness and currency Weygandt guides students through financial accounting and the period of transition for IFRS readiness The text prepares student for the requirements they will follow in the coming years *Intermediate Accounting* Terry D. Warfield, Jerry J. Weygandt, Donald E. Kieso, 2007-12-04 Now readers can get all the accuracy and authority of the best selling intermediate accounting book in the new second edition of this brief streamlined version Fundamentals of Intermediate Accounting presents a balanced discussion of concepts and applications explaining the rationale behind business transactions before addressing the accounting and reporting for those activities Readers will gain a solid foundation in such areas as the standard setting process the three major financial statements revenue recognition income taxes reporting disclosure issues and much more **Intermediate Accounting** Donald E. Kieso, 2004 **Intermediate Accounting** Thomas R. Dyckman, 1992 *Intermediate Accounting* Donald E. Kieso, 1995 Intermediate Accounting Lanny G. Chasteen, Richard E. Flaherty, Melvin C. O'Connor, 1992 The Sixth Edition of this well respected intermediate text continues to provide the best conceptual and theoretical coverage in intermediate accounting By doing so students learn to understand perform and critically evaluate accounting practices and procedures The focus of this revision is to make the text as student friendly as possible Intermediate Accounting Lanny G. Chasteen, Richard E. Flaherty, Melvin C. O'Connor, 1987-03 **Catalog of Copyright Entries. Third Series** Library of Congress. Copyright Office, 1968 Includes Part 1 Number 1 Books and Pamphlets Including Serials and Contributions to Periodicals January June **Intermediate Accounting** J. David Spiceland, James F. Sepe, 2001 **Solutions Manual, Intermediate Accounting** Paul Danos, Eugene A. Imhoff, 1983 *Intermediate Accounting* Loren A. Nikolai, John D. Bazley, 2000 In balancing conceptual and procedural intermediate financial accounting material the eighth edition of this text offers students a strong foundation on which to build an understanding of today's accounting information needs With up to date content and redesigned pedagogy this text will assist students in gaining a clear understanding of the topics key to success in both their

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