

Intermediate Accounting
By: VALIX
SOLUTION MANUAL 2020 Edition

CHAPTER 1

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

CHAPTER 2

Problem 2-1 Dilemma Company

ASSETS

Current Assets:	Note		
Cash		800,000	
Financial asset at fair value		440,000	
Trade and other receivables	1	700,000	
Inventory		1,000,000	
Prepaid Expenses		160,000	
Total Current Assets			3,100,000
Non-Current Assets:			
PPE	2	6,700,000	
Intangible asset	3	200,000	
Total noncurrent assets			6,900,000
Total Assets			10,000,000

EQUITY AND LIABILITIES

Current Liabilities:			
Trade and other payable	4		1,200,000
Noncurrent Liabilities:			
Bonds payable	5	1,800,000	
Note payable to bank, due July 1, 2021		250,000	
Total noncurrent liabilities			2,050,000
Shareholder's equity:			
Share capital P100 par, 40,000 shares authorized			
30,000 shares issued		3,000,000	
Reserves		250,000	
Retained Earnings	7		3,750,000



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Table of Contents Answer Of Weac Accounting

1. Understanding the eBook Answer Of Weac Accounting
 - The Rise of Digital Reading Answer Of Weac Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Answer Of Weac Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Answer Of Weac Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Answer Of Weac Accounting
 - Personalized Recommendations
 - Answer Of Weac Accounting User Reviews and Ratings

- Answer Of Weac Accounting and Bestseller Lists
- 5. Accessing Answer Of Weac Accounting Free and Paid eBooks
 - Answer Of Weac Accounting Public Domain eBooks
 - Answer Of Weac Accounting eBook Subscription Services
 - Answer Of Weac Accounting Budget-Friendly Options
- 6. Navigating Answer Of Weac Accounting eBook Formats
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 - Answer Of Weac Accounting Compatibility with Devices
 - Answer Of Weac Accounting Enhanced eBook Features
- 7. Enhancing Your Reading Experience
 - Adjustable Fonts and Text Sizes of Answer Of Weac Accounting
 - Highlighting and Note-Taking Answer Of Weac Accounting
 - Interactive Elements Answer Of Weac Accounting
- 8. Staying Engaged with Answer Of Weac Accounting
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Answer Of Weac Accounting
- 9. Balancing eBooks and Physical Books Answer Of Weac Accounting
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Answer Of Weac Accounting
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Answer Of Weac Accounting
 - Setting Reading Goals Answer Of Weac Accounting
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Answer Of Weac Accounting
 - Fact-Checking eBook Content of Answer Of Weac Accounting
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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