

Intermediate Accounting
By: VALIX
SOLUTION MANUAL 2020 Edition

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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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