

ADVANCED ACCOUNTING - ANSWERS AND SOLUTIONS:

Problem 1. D

		Fully secured	Partially secured	Unsecured
Cash	P124,200	P222,000	P 59,640	P 360
Inventory	53,000		375,000	79,000
Receivable	13,000			
Less: Unsecured with priority				
Trustee's salary	(9,500)			58,500
Salaries payable	(50,000)			80,000
Taxes	(4,000)			
Net free assets	126,700			
Total unsecured without priority				217,860

Recovery percentage: $126,700/217,860 = 58\%$

Partially secured: $434,640 + 79,360(58\%) = P480,669$

Problem 2. B

Recovery percentage = 25%

A: $P124,000 + 9,920 = 133,920$; $133,920 - 115,000 = 18,920$; $18,920 * 25\% = 4,730$ TOTAL PAYMENT = P119,730

B: $P136,000 + 13,600 = 149,600$; $149,600 * 25\% = P37,400$

C: $P137,500 + 7,452 = 144,952$

D: P12,220

A = partially secured; B = unsecured w/o priority; C = fully secured; D = unsecured with priority

Problem 3. C

Problem 4. A

	¥	Exchange rate	Peso
Net assets, 1/1/12	115,000	45	P5,175,000
Net income, 2012	90,000	43.75	3,937,500
Div. declared, 9/1/12	(15,000)	40	(600,000)
Net income, 2013	22,500	45	1,012,500
			9,525,000
Net assets translated using the rate at the end of the year	212,500	47.50	10,093,750
Exchange difference (Translation adjustment)			56,8750

Problem 5. B

	Oct. 31, 2013	Dec. 31, 2013	Jan. 31, 2014
Intrinsic Value	7,250	14,500	29,000
Time Value	1,000	2,500	-

12/31/11 Time value = 1,500 gain

1/31/12 Intrinsic value = 14,500 gain

Advanced Corporate Accounting Problems And Solutions

M Walker



Advanced Corporate Accounting Problems And Solutions:

Advanced Corporate Accounting Problems And Solutions Book Review: Unveiling the Magic of Language

In an electronic era where connections and knowledge reign supreme, the enchanting power of language has been apparent than ever. Its capability to stir emotions, provoke thought, and instigate transformation is truly remarkable. This extraordinary book, aptly titled "**Advanced Corporate Accounting Problems And Solutions**," compiled by a highly acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we shall delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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