

INTERMEDIATE ACCOUNTING 1A 2021 EDITION – Zeus Millan

CHAPTER 5 PROBLEMS

PROBLEM 1

1. FALSE
2. FALSE
3. TRUE
4. FALSE
5. TRUE
6. FALSE
7. TRUE
8. TRUE
9. FALSE
10. TRUE

PROBLEM 2

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

PROBLEM 3

1. a. Prepare the amortization table

$PV \text{ of } @14\%, n = 1, 14^{-1} = 0.592080$   
 $1,000,000 * 0.592080 = 592,080$   
 $1,000,000 - 592,080 = 407,920$

Date	Interest Income	Unearned Interest	Present Value
Jan. 1, 20x1		404,920	592,080
Dec. 31, 20x1	82,891	325,029	674,971
Dec. 31, 20x2	94,496	230,533	769,467
Dec. 31, 20x3	107,725	122,808	877,192
			1,000,000

# Intermediate Accounting Chapter 5

**Thirumalaisamy P.  
Velavancorresponding**



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