

INTERMEDIATE ACCOUNTING 2

Problem 1-1

| | |
|---|------------------|
| Accounts Payable including deposits and advance | 1,250,000 |
| Notes Payable (1,500,000 - 500,000) | 1,000,000 |
| Credit balance in customer's accounts | 200,000 |
| Serial bonds payable semiannual 500,000 | 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

| | |
|--|-------------------|
| Notes Payable | 5,500,000 |
| 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 breach of contract | 700,000 |
| Accrued Liabilities | 900,000 |
| Estimated Premium Liability | <u>200,000</u> |
| TOTAL CURRENT LIABILITIES | <u>14,100,000</u> |

Problem 1-3

| | |
|--|------------------|
| Income taxes withheld from employees | 900,000 |
| Cash overdraft | 1,300,000 |
| Accounts Receivable with credit balance | 750,000 |
| Estimated expenses of warranties | 500,000 |
| Estimated damages | 1,500,000 |
| Accounts Payable | 3,000,000 |
| Accrued interest ($5,000,000 \times 12\% \times 3/12$) | <u>150,000</u> |
| TOTAL CURRENT LIABILITIES | <u>8,100,000</u> |

Problem 1-4

| | |
|-----------------------------------|------------------|
| Accounts Payable | 600,000 |
| Accrued Liabilities | 50,000 |
| Note Payable - due March 31, 2021 | 1,000,000 |
| Note Payable - due May 1, 2021 | <u>800,000</u> |
| TOTAL CURRENT LIABILITIES | <u>2,450,000</u> |
| TOTAL NONCURRENT LIABILITIES | <u>2,000,000</u> |

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Michael Brown



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