

# FINANCIAL ACCOUNTING

## VOLUME TWO

### Valix Peralta Valix

### 2013 Edition

## SOLUTION MANUAL

1

### CHAPTER 1

**Problem 1-1**

1. C
2. D
3. D
4. C
5. A

**Problem 1-2**

1. A
2. D
3. B
4. C
5. D

**Problem 1-3**

1. A
2. D
3. C
4. A
5. C

**Problem 1-4**

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

**Problem 1-5**

1. C
2. D
3. A
4. A
5. C

**Problem 1-6**

1. D
2. A
3. C
4. B
5. C

**Problem 1-7**

|                                        |                  |
|----------------------------------------|------------------|
| Accounts payable                       | 1,000,000        |
| Deposits and advances from customers   | 250,000          |
| Notes payable                          | 1,000,000        |
| Credit balances in customers' accounts | 200,000          |
| Serial bonds payable                   | 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 1-8**

|                               |                |
|-------------------------------|----------------|
| Note payable – trade          | 3,000,000      |
| Note payable – bank           | 2,000,000      |
| Note payable – officers       | 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 current liabilities | <u>600,000</u> |

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**S Ashworth**



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