

LONG TERM LIABILITIES

- ❖ These are financial obligation of company that does not become due in current financial year
- ❖ These funds are due to be paid after 1 year or operating cycle, whichever is later

EXCEPTION

In refinance (modifying credit terms) company's current liabilities becomes long term liability

LISTS OF LONG TERM LIABILITIES

- Bond Payable
- Long-term loans from banks or financial institutions
- Pension liabilities
- Deferred revenues
- Mortgage

USE

PRESENTATION IN BALANCE SHEET

Presented under head Equity & Liabilities, after current liabilities under the subhead Noncurrent liabilities

GAAP

IFRS

Presented under head Equity & Liabilities and before current liabilities under subhead Noncurrent liabilities

CALCULATION

By adding all long-term liabilities

Bonds payable + mortgage + long-term loan +

By using formula

Total Liabilities – Current Liabilities – Equity – Reserves & Surplus

- Management uses long-term liabilities to check specific parameters, such as debt to asset ratio
- This helps companies to make decisions & in ascertainment of their financial position

Solutions Manual To Long Term Liabilities

IM Harris



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Genetics Solutions Manual Jung H. Choi, Mark E. McCallum, 2007-12-25 This manual contains complete answers and worked out solutions to all questions and problems that appear in the textbook

Solutions Manual T/a Fin Accounting Ingram, 2003-07

Solutions Manual Volume I Chapters 1-12 to Accompany Fundamental Accounting Principles Kermit D. Larson, 2004-08

Solutions Manual to Accompany Economic Analysis for Engineering and Managerial Decision Making Norman N. Barish, 1962

Solutions Manual to Accompany Accounting Principles Jerry J. Weygandt, 2000

Solutions Manual to Accompany Corporate Finance Stephen A. Ross, Randolph Westerfield, Jeffrey F. Jaffe, John Helmuth, 2002

Solutions Manual to Accompany Financial Accounting Clyde P. Stickney, 1994

The AUPHA Manual of Health Services Management Robert J. Taylor, Susan B. Taylor, 1994 With contributions from more than 30 authorities in the field this reference covers topics varying from management techniques to strategic planning To ownership and governance To a department by department breakdown of health care facility support services

Student Solutions Manual for Use with Investments, Sixth Edition [by] Zvi Bodie, Alex Kane, Alan J. Marcus R. Bruce Swensen, Zvi Bodie, 2005 Prepared by Bruce Swenson of Adelphi University provides detailed solutions to the end of chapter problems This manual is available bundled with the text for students to purchase by permission of the instructor by ordering ISBN 0072976322

Balance of Payments Manual, Sixth Edition Compilation Guide Mr. Eduardo Valdivia-Velarde, Ms. Tamara Razin, 2014-12-08 The Balance of Payments and International Investment Position Manual 6 Compilation Guide is a companion document to the sixth edition of the Balance of Payments and International Investment Position Manual BPM6 The purpose of the Guide is to show how the conceptual framework described in the BPM6 may be implemented in practice and to provide practical advice on source data and methodologies for compiling statistics on the balance of payments and the international investment position The Guide is not intended to be a stand alone manual and readers should be familiar with the BPM6

Instructors Solution Manual Groebner, 2001-09-04

Manual of Accounting and Reporting for the Operating Services of the National Government Henry Peter Seidemann, 1926

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Department of Transportation and related agencies appropriations for fiscal year 1989 United States. Congress. Senate. Committee on Appropriations. Subcommittee on Transportation and Related Agencies, 1988

Department of Transportation and Related Agencies Appropriations for Fiscal Year 1989: Architectural and Transportation Barriers Compliance Board. Department of Transportation. General Accounting Office. Interstate Commerce Commission. Nondepartmental witnesses. Panama Canal Commission. Washington Metropolitan Area Transit Authority United States. Congress. Senate. Committee on Appropriations. Subcommittee on Transportation and Related Agencies, 1988

Poor's Manual of Public Utilities, 1918

Assistant Accountant Interview Questions and Answers - English Navneet Singh, Preparing for an assistant accountant interview involves understanding the fundamental concepts of

accounting common software used and the specific responsibilities associated with the role Here are some common interview questions and example answers to help you get ready

General Questions Tell me about yourself and your accounting background Answer I have a bachelor s degree in accounting and have worked as an accounting assistant for the past three years My experience includes managing accounts payable and receivable reconciling bank statements and assisting with month end closing processes I m proficient in accounting software such as QuickBooks and SAP Why did you choose accounting as your career Answer I have always enjoyed working with numbers and have a strong attention to detail Accounting allows me to utilize these skills while helping businesses maintain accurate financial records and make informed financial decisions

Technical Questions What accounting software are you familiar with Answer I am proficient in QuickBooks SAP and Microsoft Excel I have used these tools to manage financial records generate reports and analyse financial data Can you explain the difference between accounts payable and accounts receivable Answer Accounts payable represents the money a company owes to its suppliers or creditors while accounts receivable represents the money owed to the company by its customers Managing both involves tracking invoices payments and ensuring timely transactions How do you handle bank reconciliations Answer To perform a bank reconciliation I compare the company s ledger entries with the bank statement I look for discrepancies such as outstanding checks or unrecorded deposits and make the necessary adjustments to ensure the records match

Behavioural Questions Describe a time when you had to work under pressure How did you handle it Answer During the year end closing period we had a tight deadline to finalize the financial statements I prioritized tasks worked extra hours and collaborated closely with my team to ensure all entries were accurate and submitted on time This experience taught me the importance of time management and teamwork How do you ensure accuracy in your work Answer I double check my work use accounting software to automate calculations and follow established procedures for data entry and reporting Regularly reconciling accounts and reviewing financial statements also helps in maintaining accuracy

Situational Questions What would you do if you found a discrepancy in a financial report Answer I would investigate the discrepancy by reviewing the relevant transactions and documentation If needed I would consult with colleagues or supervisors to resolve the issue My goal is to identify the root cause and correct the error to ensure accurate financial reporting How would you handle a difficult client or vendor Answer I would approach the situation with professionalism and clear communication Listening to their concerns and addressing them promptly is crucial If needed I would involve my supervisor to find a resolution that maintains a positive working relationship

Job Specific Questions What are the key tasks you expect to perform as an assistant accountant Answer Key tasks include processing invoices managing accounts payable and receivable assisting with payroll reconciling bank statements preparing financial reports and supporting the month end and year end closing processes How do you stay updated with accounting regulations and best practices Answer I stay updated by attending professional development courses participating in webinars and reading industry publications Being a member of

professional accounting organizations also helps in networking and staying informed about the latest trends and regulations
Preparing thoughtful and detailed answers to these questions will help you present yourself as a knowledgeable and
competent candidate for the assistant accountant role **Key Indicators 2007** ,2007 Federal Register ,2012-09

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