

# 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 | 6. C  |
| 2. A | 7. A  |
| 3. B | 8. C  |
| 4. A | 9. C  |
| 5. B | 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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**Richard Bailey**



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## **Table of Contents Solutions Manual Financial Accounting Valix**

1. Understanding the eBook Solutions Manual Financial Accounting Valix
  - The Rise of Digital Reading Solutions Manual Financial Accounting Valix
  - Advantages of eBooks Over Traditional Books
2. Identifying Solutions Manual Financial Accounting Valix
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Solutions Manual Financial Accounting Valix
  - User-Friendly Interface
4. Exploring eBook Recommendations from Solutions Manual Financial Accounting Valix
  - Personalized Recommendations
  - Solutions Manual Financial Accounting Valix User Reviews and Ratings
  - Solutions Manual Financial Accounting Valix and Bestseller Lists

5. Accessing Solutions Manual Financial Accounting Valix Free and Paid eBooks
  - Solutions Manual Financial Accounting Valix Public Domain eBooks
  - Solutions Manual Financial Accounting Valix eBook Subscription Services
  - Solutions Manual Financial Accounting Valix Budget-Friendly Options
6. Navigating Solutions Manual Financial Accounting Valix eBook Formats
  - ePub, PDF, MOBI, and More
  - Solutions Manual Financial Accounting Valix Compatibility with Devices
  - Solutions Manual Financial Accounting Valix Enhanced eBook Features
7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Solutions Manual Financial Accounting Valix
  - Highlighting and Note-Taking Solutions Manual Financial Accounting Valix
  - Interactive Elements Solutions Manual Financial Accounting Valix
8. Staying Engaged with Solutions Manual Financial Accounting Valix
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Solutions Manual Financial Accounting Valix
9. Balancing eBooks and Physical Books Solutions Manual Financial Accounting Valix
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Solutions Manual Financial Accounting Valix
10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
11. Cultivating a Reading Routine Solutions Manual Financial Accounting Valix
  - Setting Reading Goals Solutions Manual Financial Accounting Valix
  - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Solutions Manual Financial Accounting Valix
  - Fact-Checking eBook Content of Solutions Manual Financial Accounting Valix
  - Distinguishing Credible Sources
13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

#### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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