

SOLUTION MANUAL
Intermediate Accounting
Valix Peralta Valix
VOLUME ONE - 2020 Edition

CHAPTER 1

PROBLEM 1-1 (IAA) - ALBANIA COMPANY

Requirement 1 - Adjusting Entries

a.) Accounts Receivable	200 000	
Cash in Bank		200 000
b.) Cash in Bank	250 000	
Accounts Payable		250 000
c.) Cash in Bank	100 000	
Accounts Payable		100 000
d.) Accounts Receivable	450 000	
Cash in Bank		450 000

Requirement 2 - Total Cash and Cash Equivalents

Cash in Bank	3,000,000
Customer Check Outstanding	(200,000)
Undelivered Check Jan. 15	250,000
Postdated Check Delivered Jan. 31	100,000
Collection on Jan. 15	(450,000)
Adjusted Cash in Bank	2,700,000
Time Deposit - 30 days	1,000,000
Petty Cash Fund	20,000
Total Cash and Cash Equivalents	3,720,000

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