

**Problem 1-4**

Accounts payable	6,500,000
Note payable – bank	3,000,000
Interest payable	150,000
Mortgage note payable	2,000,000
Bonds payable	<u>4,000,000</u>
Total current liabilities	<u>15,650,000</u>

**Problem 1-5 Answer A**

Accounts payable (4,000,000 + 100,000)	4,100,000
Accrued expenses	1,500,000
Credit balances in customers' accounts	500,000
Estimated liability for coupons	<u>600,000</u>
Total current liabilities	<u>6,700,000</u>

**Problem 1-6 Answer b**

Employee income taxes withheld	900,000
Cash overdraft	1,300,000
Accounts receivable with credit balance	750,000
Estimated warranty liability	500,000
Estimated damages payable	1,500,000
Accounts payable	3,000,000
Accrued interest on bonds payable from October 1 to December 31, 2022 (5,000,000 x 12% x 3/12)	<u>150,000</u>
Total current liabilities	<u>8,100,000</u>

The bonds will be paid over 5 years because the semiannual payment is P500,000. Since the last bond will be paid on October 1, 2028, the first bond will be paid on April 1, 2024. Accordingly, there is no currently maturing bond in 2023.

The share dividend payable is not an accounting liability but presented as part of shareholders' equity as an addition to share capital.

**Problem 1-7 Answer B**

12% note payable – refinanced on January 31, 2023	<u>5,000,000</u>
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**Problem 1-8 Answer C**

Accounts payable	1,000,000
Debentures payable – current portion	<u>500,000</u>
Total current liabilities	<u>1,500,000</u>

If the refinancing occurs on or before the end of the reporting period, the refinancing is an adjusting event, meaning, the obligation is classified as noncurrent liability. Accordingly, the 12% note payable shall be classified as noncurrent because the refinancing is made on December 31, 2022.

The 10% note payable is also classified as noncurrent because the entity has the right to roll over the obligation on December 31, 2022.

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**Donald E. Kieso, Jerry J. Weygandt**



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web 7k end of unit test name class 1 fill in the gaps choose words from the box you will not need to use all the words a a force can be a or b forces can change the or of things 4 marks 2a write down one example of useful friction b write down one example of when friction is not useful 2 marks 3a how can you increase the friction

*7k forces and their effects cavendish school science page* - Sep 04 2022

web jan 20 2013 7k forces and their effects 7g what a waste 7h materials from the earth 7j electricity 7l space year 8 8a food glorious food 8b going for gold 8c doctors and diseases 8d the way of the dodo 8e water 8f materials and recycling 8g all that glitters 8h explaining the earth 8i heat transfers

**7k forces and their effects pearson schools yumpu** - Jun 13 2023

web apr 27 2013 from ks2 most pupils will know about different kinds of forces including magnetism gravity upthrust strong and strong friction know that unbalanced forces can change the speed or direction of movement of an object strong and strong that forces are balanced when an object is at rest know that objects in water experience an

**7k answers activeteach prod resource pearson intl com** - Aug 15 2023

web it has a bigger force arrow they will start to move speed up the motorbike will accelerate speed up faster than the bicycle l4 5 a the force of gravity pulling on something newtons n the amount of matter in something d kilograms or grams kg or g l4 6 gravity is not as strong on the moon as it is on the earth

**exploring science 7k forces teaching resources** - Mar 10 2023

web nov 14 2021 lessons from the 7k unit in the new exploring science scheme of work all about forces including lessons for 7ka different forces 7kb springs 7kc friction 7kd pressure 7ke balanced and unbalanced some of the lesson require the use of videos worksheets from the activeteach but easily be replaced by other videos or available

**7k homework booklet forces teaching resources** - Aug 03 2022

web jul 1 2016 file previews docx 618 65 kb this is a homework booklet to be used in the unit 7g it covers names of forces weight and upthrust it focuses mainly on app skills as well as some recall questions with a graph drawing activity it does not include marks as i only give comments

**year 7 science forces 1 9k plays quizizz** - Dec 27 2021

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