

# 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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**Robert K. Eskew**



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## **Table of Contents Financial Accounting 1 2013 Edition By Valix Solution Manual**

1. Understanding the eBook Financial Accounting 1 2013 Edition By Valix Solution Manual
  - The Rise of Digital Reading Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Advantages of eBooks Over Traditional Books
2. Identifying Financial Accounting 1 2013 Edition By Valix Solution Manual
  - 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 Financial Accounting 1 2013 Edition By Valix Solution Manual
  - User-Friendly Interface
4. Exploring eBook Recommendations from Financial Accounting 1 2013 Edition By Valix Solution Manual

- Personalized Recommendations
- Financial Accounting 1 2013 Edition By Valix Solution Manual User Reviews and Ratings
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  - Financial Accounting 1 2013 Edition By Valix Solution Manual eBook Subscription Services
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  - Financial Accounting 1 2013 Edition By Valix Solution Manual Enhanced eBook Features
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  - Highlighting and Note-Taking Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Interactive Elements Financial Accounting 1 2013 Edition By Valix Solution Manual
- 8. Staying Engaged with Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Financial Accounting 1 2013 Edition By Valix Solution Manual
- 9. Balancing eBooks and Physical Books Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Financial Accounting 1 2013 Edition By Valix Solution Manual
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Setting Reading Goals Financial Accounting 1 2013 Edition By Valix Solution Manual
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Financial Accounting 1 2013 Edition By Valix Solution Manual

- Fact-Checking eBook Content of Financial Accounting 1 2013 Edition By Valix Solution Manual
  - 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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