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Chapter 13 - Current Liabilities and Contingencies 7. Warranty expense is recorded along with the related liability in the reporting period in which the product under warranty is sold. True False 8. For a loss contingency to be accrued, the claim must have been made before the accounting period ended. True False 9. A company should accrue a liability for a loss contingency if it is at least ...

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11th Principles of Accounting Chapter 14 Test

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104,000 104,000 Pr 12-145—Goodwill, impairment On May 31, 2013, Armstrong Company paid \$3,300,000 to acquire all of the common stock of Hall Corporation, which became a division of Armstrong Hall reported the following balance sheet at the time of the acquisition: Current assets Noncurrent assets \$ 900,000 2,700,000 Total assets \$3,600,000 Current liabilities Long-term liabilities ...

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Chapter 13 - Test Bank - Chapter 13 Current Liabilities ...

Test 2 Principles of Accounting II (Chapters 14 and 15) I. On January 1 Trojan Co. issued a \$600,000, 10%, 10-year bond that pays semi-annual interest of \$30,000 ($\$600,000 \times 10\% \times i/2$), receiving cash of \$625,000. The entry to record the issuance of the bonds is: A. Dr. Cash 625,000 Cr. Premium 25,000 Cr.

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chapter 13 statement of cash flows summary of question types by study objectives and level of difficulty item 10. so lod item so 11. 12. 13. 14. 15. 16. 17. 18

Tb13 - Test bank chapter 13 - Financial Accounting ...

Solution 14-130 (a) December 31, 2011 No entry since the carrying value is equal to the notes' fair value December 31, 2012 Notes Payable Unrealized Holding Gain or Loss – Income 2,000 December 31, 2013 Unrealized Holding Gain or Loss – Income Notes Payable [$(\$57,000 - \$54,000) + \$2,000$] 5,000 2,000 5,000 (b) The note will be reported at \$64,000 on Harper's 2012 balance sheet (c) Harper ...

Test bank intermediate accounting 14e by kieso chapter 12

COMPREHENSIVE EXAMINATION E PART 5 (Chapters 18-21) Approximate Problem Topic Time E-I Long-Term Contracts. 15 min. E-II Installment Sales Method. 20 min. E-III Deferred Income Taxes. 25 min. E-IV Pensions. 15 min. E-V Leases. 25 min. 100 min. Problem E-I — Long-Term Contracts. Edwards Company contracted on 4/1/14 to construct a building for \$2,400,000.

Chapter 14 - Managerial Accounting - Self-Test Questions ...

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Business Test Chapters 13-14 1. The balance sheet summarizes a firm's financial position over a period of time, for instance 3 months or a year. True 2.

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International accounting standards: Do Not Exist 3. An enterprise portal is an internal Web site that provides proprietary corporate information to a defined user group. True 4. Managerial accounting provides all of the following financial ...

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