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p 1 **Ch 13 Current Assets \u0026
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chapter 13- Current Liabilities and
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Liabilities \u0026amp; Contingencies*

~~Robert Kiyosaki - Assets vs Liabilities~~

~~Accrual Example: Salaries Payable~~

~~(Updated 2016) **Current assets and**~~

~~**current liabilities** Current and Non~~

~~Current Liabilities *Long Term*~~

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*Liabilities: Intermediate Accounting
Chapter 14 - Bonds Present Value and
Yields*

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Part 1

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Bonds IFRS 9 | Classification and*

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Term Liabilities *Chapter 13 Recording
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and Contingencies ...

Chapter 13 Current Liabilities &
Contingencies. Chapter 13 is the first
chapters that deals with liabilities. The
chapter is divided into two parts. Part
A looks at different types of liabilities
that are classified as current. Part B

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focuses on liabilities that possess
uncertainties as to their existence and
uncertainties as to the actual amount
of the obligation.

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Contingencies ...

CHAPTER 13 CURRENT LIABILITIES

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AND CONTINGENCIES MULTIPLE

CHOICE—Conceptual. Liabilities are a. any accounts having credit balances after closing entries are made. b. deferred credits that are recognized and measured in conformity with generally accepted accounting principles. c.

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Chapter 13 Current Liabilities AND
Conti - BS Accountancy ...

Chapter 13: Current Liabilities and
Contingencies Learning Objectives 1.
Define liabilities and distinguish
between current and long-term
liabilities. 2. Account for the issuance

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of payment of various forms of notes
and record the interest on the notes. 3.

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questions are available at the end of

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this chapter. TRUE Solutions

FALSE—Conceptual

Answer	No.	Description
&Tab ...

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CHAPTER 13 CURRENT
LIABILITIES, PROVISIONS, AND
CONTINGENCIES CHAPTER
LEARNING OBJECTIVES 1. Describe
the nature, type, and valuation of
current liabilities. 2. Explain the
classification issues of short-term debt

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expected to be refinanced. 3. Identify types of employee-related liabilities. 4. Explain the accounting for different types of provisions. 5.

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questions are available at the end of
this chapter. TRUE-

FALSE—Conceptual Answer No.

Description F 1. Zero-interest-bearing
note payable. F 2. Dividends in

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arrears. T 3. Examples of unearned revenues. T 4. Reporting discount on Notes Payable. F 5. Currently maturing long-term ...

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Taxes payable are current liability,

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Corporations must make periodic tax payments, differences between taxable income and accounting income sometimes occur. Employee-Related liabilities Amounts owed to employees for salaries or wages are reported as current liability.

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Accounting | CPA Exam ...

Current liabilities are obligations whose liquidation is reasonably expected to require the use of existing resources properly classified as current assets, or the creation of other current liabilities. Because current

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liabilities are by definition tied to current assets and current assets by definition are tied to the operating cycle, liabilities are related to the operating cycle.

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Chapter 13: and current liabilities

liability is an obligation that arises from past transactions or events, which may result in transfer or use of assets or

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Current Liabilities - Yorku ...

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Liabilities and Contingencies - Brief
Exercises - Page 755 BE13-6

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Weygandt, Jerry J.; Warfield, Terry D.,
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Contingencies - Brief ...

Which of the following situations would not require that long-term liabilities be reported as current liabilities on a classified balance sheet? A. The long-

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term debt is callable by the creditor.

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Questions - Page 754 18 including

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Liabilities are. Obligations arising from past transactions and payable in assets or services in the future. Which of the following is a current liability. A. A long term debt maturing currently,

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which is to be paid with cash in a
sinking fund B. A long term debt
maturing ...

Chapter 13- Current Liabilities &
Contingencies - Subjecto ...

The obligations that a company
reasonably expects to liquidate either

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through the use of current assets or the creation of other current liabilities.

This concept includes (1) payables resulting from the acquisition of goods and services; (2) collections received in advance for the delivery of goods or performance of services; and (3) other liabilities whose liquidation will take

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Chapter 13: Current Liabilities

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Debt that is callable (due on demand) by the lender in the coming year, (or operating cycle, if longer than a year) should be classified as a current

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liability, even if the debt is not
expected to be called. 13-17 Short-
Term Obligations Expected to be
Refinanced Slide 18 A company may
reclassify a short-term liability as long-
term only if two conditions are met: It
has the intent to refinance on a long-
term basis. and It has demonstrated

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