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**INTERMEDIATE ACCOUNTING 2  
FINAL GRADING EXAMINATION**

**Chapter 23 - Current Liabilities**

1. Alhambra Company offers three payment plans on its 12-month contracts. Information on the three plans and the number of children enrolled in each plan for September 1, 2005 through August 31, 2006 contract year follows:

Plan	Initial payment per child	Monthly fees per child	Number of children
#1	P500	P0	15
#2	200	30	12
#3		50	<u>9</u>
			<u>36</u>

Alhambra received all initial payments on September 1, 2005, and P3,240 of monthly fees during the period September 1 through December 31, 2005. In its December 31, 2005 balance sheet, what amount should Alhambra report as deferred revenue?

- a. 9,900
- b. 3,300
- c. 6,600
- d. 4,380

$$C = \text{initial payments } (500 \times 15) + 200 \times 12 = 9,900 \times 8/12 = 6,600$$

2. The following are taken from the records of ABC Co. as of year-end.

Accounts payable	2,000	SSS contributions payable	6,000
Utilities payable	7,000	Cash dividends payable	4,000
Accrued interest expense	6,000	Property dividends payable	7,000
Advances from customers	1,000	Share dividends payable	3,000
Unearned rent	9,000	Lease liability	35,000
Warranty obligations	5,000	Bonds payable	120,000
Income taxes payable	2,000	Discount on bonds payable	(15,000)
Preference shares issued	10,000	Security deposit	2,000
Constructive obligation	11,000	Redeemable preferences shares issued	14,000
Obligation to deliver a variable number of own shares worth a fixed amount of cash	10,000	Unearned interest on receivables	3,000

How much is the total financial liabilities to be disclosed in the notes?

# **Strayer Intermediate Accounting 2 Final Exam Answers**

**Michael P. Griffin**



# Strayer Intermediate Accounting 2 Final Exam Answers

**Intermediate Accounting 13th Edition Volume 2 for Strayer University with Problem Solving Survival Guide V2 SU Set** Strayer, Strayer University, Donald E. Kieso, 2009-09-11      **Intermediate Accounting 13th Edition Volume 2 for Strayer University with Problem Solv Surv Guide V2 f/SU and WileyPLUS eCollege MBS Direct Set** Donald E. Kieso, 2010-05-17      *Intermediate Accounting 13th Edition Vol 2 Chapter 8-16 for Strayer University with ProbSolving Surv Gde Ch 8-16 and WileyPLUS eCollege Wrapper Acc 304 Set* Donald E. Kieso, 2010-06-01      **Intermediate Accounting 2** Michael P. Griffin, 2018-11 Essentials of the college level Intermediate Accounting 2 course expertly written in our time tested condensed format that is proven to support students their studies grades and even their professional life after graduation Our experienced author professor and consultant Michael Griffin MBA CMA CFM ChFC has outdone himself providing the clearest organization of concepts streamlined to offer facts equations examples and explanations in 6 laminated pages offering incredible value for quality course and professional support that you will not find anywhere else Any business professional that deals with top level management of multifaceted companies would also find this to be a great reference for facets they may not deal with on a daily basis but that they are expected to understand regarding operations and strategy again at an unbeatable value 6 page laminated guide includes Investments Current Payables Income Tax Accounting Long Term Liabilities Asset Retirement Obligations Leases Pensions Contingencies Equity Statement of Cash Flows

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*Intermediate Accounting* James Sepe, J. David Spiceland, 1994-12      **Intermediate Accounting** David Spiceland, James Sepe, 1994-12-01      *Study Guide to accompany Intermediate Accounting, Volume 2* Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2013-07-09 This is the Study Guide to accompany Intermediate Accounting 15th Edition Volume 2 Chapters 15 24 Kieso Weygandt and Warfield s Intermediate Accounting continues to set the standard for intermediate accounting students and professionals in the field The Fifteenth edition builds on this legacy through new innovative student focused pedagogy in the book itself and with online support Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam The Fifteenth edition offers the most up to date coverage of IFRS and US GAAP in a presentational format suited to the complex challenges of teaching intermediate in these changing times      INTERMEDIATE ACCOUNTING in Q and A Folorunsho MEJABI, 2017-01-02 For the things we have to learn before we can do them we learn by doing them Aristotle once said If we let ourselves we shall always be waiting for some distraction or other to end before we can really get down to our work The only people who achieve much are those who want knowledge so badly that they seek it

while the conditions are still unfavourable Favourable conditions never come This book presents a new learning style evident with today s students and addresses accounting industry changes as well This textbook is not written as a reference text rather it is written in another form where knowledge can be bridged and tested through questions and answers in a multiple choice format To gain most from the text we would advise you to read topics relevant to the multiple choices so as to be able to attempt the questions raised The answers to the questions are provided towards the back pages of the text The book will not in small measure assists students in preparation for their regular academic and professional exams Accounting has evolved over the years especially in the areas of standard setting and global inventions and innovations The book basically covers intermediate and essential topics in financial accounting and Reporting It will help broaden the base of Finance Managers accounting students accountants corporate gurus and managers of businesses Don t forget that Indeed learning to write may be part of learning to read For all I know writing comes out of a superior devotion to reading

**Principles of Accounting Volume 1 - Financial Accounting** Mitchell Franklin,Patty Graybeal,Dixon Cooper,2019-04-11 The text and images in this book are in grayscale A hardback color version is available Search for ISBN 9781680922929 Principles of Accounting is designed to meet the scope and sequence requirements of a two semester accounting course that covers the fundamentals of financial and managerial accounting This book is specifically designed to appeal to both accounting and non accounting majors exposing students to the core concepts of accounting in familiar ways to build a strong foundation that can be applied across business fields Each chapter opens with a relatable real life scenario for today s college student Thoughtfully designed examples are presented throughout each chapter allowing students to build on emerging accounting knowledge Concepts are further reinforced through applicable connections to more detailed business processes Students are immersed in the why as well as the how aspects of accounting in order to reinforce concepts and promote comprehension over rote memorization

*The Toolbox Revisited* Clifford Adelman,2006 The Toolbox Revisited is a data essay that follows a nationally representative cohort of students from high school into postsecondary education and asks what aspects of their formal schooling contribute to completing a bachelor s degree by their mid 20s The universe of students is confined to those who attended a four year college at any time thus including students who started out in other types of institutions particularly community colleges

**Financial Modeling** Simon Benninga,Benjamin Czaczkes,2000 Too often finance courses stop short of making a connection between textbook finance and the problems of real world business Financial Modeling bridges this gap between theory and practice by providing a nuts and bolts guide to solving common financial problems with spreadsheets The CD ROM contains Excel worksheets and solutions to end of chapter exercises 634 illustrations

**Medieval Political Ideas (Routledge Revivals)** Ewart Lewis,2013-06-26 First published in 1954 this book explores the political ideas of the Middle Ages It covers the period from the investiture struggle to the end of the fifteenth century and provides comprehensive readings of otherwise inaccessible source material Each chapter begins with an

introductory essay on the subject at hand that leads to a number of translated passages numerous enough to display a variety of opinion and long enough to indicate the process of thought as well as its conclusions This book is the second of a two volume set and will be useful to teachers and advanced students of political theory and medieval history Topics discussed in this volume include authority in the Church the problem of the Empire and the relationship between the Church and the State

**Urban Stormwater Management in the United States** National Research Council, Division on Earth and Life Studies, Water Science and Technology Board, Committee on Reducing Stormwater Discharge Contributions to Water Pollution, 2009-03-17 The rapid conversion of land to urban and suburban areas has profoundly altered how water flows during and following storm events putting higher volumes of water and more pollutants into the nation's rivers lakes and estuaries These changes have degraded water quality and habitat in virtually every urban stream system The Clean Water Act regulatory framework for addressing sewage and industrial wastes is not well suited to the more difficult problem of stormwater discharges This book calls for an entirely new permitting structure that would put authority and accountability for stormwater discharges at the municipal level A number of additional actions such as conserving natural areas reducing hard surface cover e.g roads and parking lots and retrofitting urban areas with features that hold and treat stormwater are recommended

*Ray's New Primary Arithmetic for Young Learners* Joseph Ray, 1877

**The Teachers Journal and Abstract**, 1926

[Robbins and Cotran Review of Pathology E-Book](#) Edward C. Klatt, Vinay Kumar, 2014-09-03 Effectively master the most important principles and facts in pathology with this easy to use new edition of Robbins and Cotran Review of Pathology More than 1 100 questions reviewed and updated to reflect the new content in the parent text reinforce the fundamentals of gross and microscopic pathology as well as the latest findings in molecular biology and genetics This review book of multiple choice questions and answers companion to Robbins and Cotran Pathologic Basis of Disease 9th Edition and Robbins Basic Pathology 9th Edition is the ideal study tool for coursework self assessment and examinations including the USMLE Step 1 examination in pathology Develop a thorough clinically relevant understanding of pathology through clinical vignette style questions emphasizing problem solving over rote memorization Single best answer and extended matching formats reflect levels of difficulty that prepare you for examinations Efficiently review a wide spectrum of topics with page references and a parallel organization to both Robbins and Cotran Pathologic Basis of Disease and Robbins Basic Pathology making additional information easy to locate Reinforce your understanding of key content with answers and detailed explanations for every question at the end of each chapter Enhance your understanding of pathophysiology and integrate pathology with other medical disciplines by examining correlative laboratory radiologic and physical diagnostic data Visualize key pathologic concepts and conditions and test your diagnostic skills with over 1 100 full color images Features new questions that reflect today's hot topics in pathology keeping you up to date Includes many new illustrations to help you with this visual subject Uses a new chapter arrangement to conform to the new Table of Contents in Robbins and Cotran

Pathologic Basis of Disease 8th Edition for easier cross referencing **Completing College** Vincent Tinto,2012-04-15 Even as the number of students attending college has more than doubled in the past forty years it is still the case that nearly half of all college students in the United States will not complete their degree within six years It is clear that much remains to be done toward improving student success For more than twenty years Vincent Tinto s pathbreaking book Leaving College has been recognized as the definitive resource on student retention in higher education Now with Completing College Tinto offers administrators a coherent framework with which to develop and implement programs to promote completion Deftly distilling an enormous amount of research Tinto identifies the essential conditions enabling students to succeed and continue on within institutions Especially during the early years he shows that students thrive in settings that pair high expectations for success with structured academic social and financial support provide frequent feedback and assessments of their performance and promote their active involvement with other students and faculty And while these conditions may be worked on and met at different institutional levels Tinto points to the classroom as the center of student education and life and therefore the primary target for institutional action Improving retention rates continues to be among the most widely studied fields in higher education and Completing College carefully synthesizes the latest research and most importantly translates it into practical steps that administrators can take to enhance student success [Affirmative Action in American Law Schools](#) United States Commission on Civil Rights,2007 A briefing before the United States Commission on Civil Rights held in Washington D C June 16 2006

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## **Table of Contents Strayer Intermediate Accounting 2 Final Exam Answers**

1. Understanding the eBook Strayer Intermediate Accounting 2 Final Exam Answers
  - The Rise of Digital Reading Strayer Intermediate Accounting 2 Final Exam Answers
  - Advantages of eBooks Over Traditional Books
2. Identifying Strayer Intermediate Accounting 2 Final Exam Answers
  - 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 Strayer Intermediate Accounting 2 Final Exam Answers
  - User-Friendly Interface
- 4. Exploring eBook Recommendations from Strayer Intermediate Accounting 2 Final Exam Answers
  - Personalized Recommendations
  - Strayer Intermediate Accounting 2 Final Exam Answers User Reviews and Ratings
  - Strayer Intermediate Accounting 2 Final Exam Answers and Bestseller Lists
- 5. Accessing Strayer Intermediate Accounting 2 Final Exam Answers Free and Paid eBooks
  - Strayer Intermediate Accounting 2 Final Exam Answers Public Domain eBooks
  - Strayer Intermediate Accounting 2 Final Exam Answers eBook Subscription Services
  - Strayer Intermediate Accounting 2 Final Exam Answers Budget-Friendly Options
- 6. Navigating Strayer Intermediate Accounting 2 Final Exam Answers eBook Formats
  - ePub, PDF, MOBI, and More
  - Strayer Intermediate Accounting 2 Final Exam Answers Compatibility with Devices
  - Strayer Intermediate Accounting 2 Final Exam Answers Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Strayer Intermediate Accounting 2 Final Exam Answers
  - Highlighting and Note-Taking Strayer Intermediate Accounting 2 Final Exam Answers
  - Interactive Elements Strayer Intermediate Accounting 2 Final Exam Answers
- 8. Staying Engaged with Strayer Intermediate Accounting 2 Final Exam Answers
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Strayer Intermediate Accounting 2 Final Exam Answers
- 9. Balancing eBooks and Physical Books Strayer Intermediate Accounting 2 Final Exam Answers
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Strayer Intermediate Accounting 2 Final Exam Answers
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain

- Minimizing Distractions
- Managing Screen Time
- 11. Cultivating a Reading Routine Strayer Intermediate Accounting 2 Final Exam Answers
  - Setting Reading Goals Strayer Intermediate Accounting 2 Final Exam Answers
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Strayer Intermediate Accounting 2 Final Exam Answers
  - Fact-Checking eBook Content of Strayer Intermediate Accounting 2 Final Exam Answers
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends
  - Integration of Multimedia Elements
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