

### Brief Exercise 13-2

Larkspur Company borrowed \$27,600 on November 1, 2017, by signing a \$27,600, 9%, 3-month note. Prepare Larkspur's November 1, 2017, entry; the December 31, 2017, annual adjusting entry; and the February 1, 2018, entry. *(If no entry is required, select "No Entry" for the account titles and enter 0 for the amounts. Credit account titles are automatically indented when amount is entered. Do not indent manually.)*

Date	Account Titles and Explanation	Debit	Credit
11/1/17	Cash	27,600	
	Notes Payable		27,600
12/31/17	Interest Exper	414	
	Interest Payabl		414
2/1/18	Notes Payable	27,600	
	Interest Payabl	414	
	Interest Exper	207	
	Cash		28,221

12/31/17 Interest Payable ( $\$27,600 \times 9\% \times 2/12$ ) = **\$414**

2/1/18 Cash [ $(\$27,600 \times 9\% \times 3/12) + \$27,600$ ] = **\$28,221**

### Brief Exercise 13-3

Pharoah Corporation borrowed \$56,600 on November 1, 2017, by signing a \$57,830, 3-month, zero-interest-bearing note. Prepare Pharoah's November 1, 2017, entry; the December 31, 2017, annual adjusting entry; and the February 1, 2018, entry. *(If no entry is required, select "No Entry" for the account titles and enter 0 for the amounts. Credit account titles are automatically indented when amount is entered. Do not indent manually.)*

Date	Account Titles and Explanation	Debit	Credit
11/1/17	Cash	56,600	

# **Intermediate Accounting Chapter 13 Homework Solutions**

**Maire Loughran**



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Weygandt,1990-06-01 *Intermediate Accounting* Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2019-02-25

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