

# Accounting Study Guide 13-14

## Chapter 13

### Liabilities

- Per FASB: "Probable and future sacrifices arising from present obligations of a particular entity to transfer assets or provide services to other entities in the future as a result of past transactions or events"

### Essentials:

1. Present Obligation
  - a. Entails settlement by probable future transfer of current assets or service
    - i. Cash
    - ii. Goods (inventory)
    - iii. Services
2. It is unavoidable
3. The transaction or event creating the obligation has already occurred

### Current Liabilities

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

### Types:

#### A. Accounts Payable

→ Balances owed to others for goods, supplies, or services purchased on open account

- Amount to be paid is straight forward (because of documentation – receipt)
- Only possible if there are terms of sale (EX: 2/10, n/30 or 1/10, E.O.M)

#### Entry (Periodic)

Purchases	XXX	
Accounts Payable		XXXX

#### Entry (Perpetual)

Inventory	XXX	
Accounts Payable		XXX

### B. Notes Payable

- Written promises to pay certain sum of money on a specified future date
  - o Arise from purchases (trade not payables)
    - More formally written
  - o Financing (borrowing from institutions)
  - o Classified as short-term (current) if matures within a year → long-term if longer

→ There is cost paid for borrowing a note: INTEREST

1. Interest Bearing
2. Zero Interest Bearing

- Methods for preparing short term computations are the same as long term

#### Interest Bearing Note

→ written agreement that explicitly states the interest rate to be charged on the principal amount of the note

- **INTEREST IS ALWAYS STATED AT ANNUAL RATE**

EX: \$100,000, 6 percent, 4 month-note

#### Entry (recording the cash received)

Cash	XXX	
Notes Payable		XXX

Entry (Accrual of the interest during the financial statement preparations → can be annual or semiannual)

Interest Expense	XXX	
Interest Payable		XXX

#### Entry (Payment of Note/Interest at Maturity Date)

Notes Payable	XXX	
Interest Payable	XXX	
Cash		XXXX

#### Zero-Interest Bearing Note

→ Written agreement that does not explicitly state the interest rate to be charged on the principal amount of the note

- The lender **discounts** the amount of the note at 'present value' equivalent using the repayment time as the number of periods
- The discount rate used is the return the lender wants to make on the borrowing
  - o The discount rate becomes the cost of borrowing
- Lender gives the borrower the PV amount in cash when the note is signed
- Borrower repays the full-face amount/principal on the note

# Kaplan Accounting Study Guide

**DJ Losen**



## **Kaplan Accounting Study Guide:**

**CPA Review Practice Manual Financial Accounting and Reporting** Kaplan, 2006-07 Kaplan CPA Exam Review is one of the key components of the Kaplan learning system Plan Learn Practice Retain Pass Delivering only the most relevant exam questions and material what students really need to know to pass the exam Kaplan CPA Exam Review covers all question types true false multiple choice research and essay questions for full exam preparation Study materials are presented in Study Note outline format for ease of review organized according to exam topic and sequence **Study Guide, Cost Accounting--concepts and Managerial Applications, Harold Bierman, Jr., Thomas R. Dyckman, Ronald W. Hilton**, 1990 **C.F.A. Study Guide** Institute of Chartered Financial Analysts, 1983 **ACCA Paper P5 - Advanced Performance Management Study Text** BPP Learning Media, 2009-07-01 The Association of Chartered Certified Accountants ACCA is the global body for professional accountants With over 100 years of providing world class accounting and finance qualifications the ACCA has significantly raised its international profile in recent years and now supports a BSc Hons in Applied Accounting and an MBA BPP Learning Media is an ACCA Official Publisher Paper P5 Advanced Performance Management is an optional paper at Professional level It builds on the performance management techniques introduced in Paper F5 There is also a significant element of strategic thinking and thus P5 has links with paper P3 Business Analysis The syllabus looks at external factors that affect the organisation s performance such as stakeholders Internal factors are also considered including the design features of effective performance management information and monitoring systems Ethics is introduced as a key ACCA topic Finally the syllabus considers the impact of current developments in management accounting and performance management on organisational performance This examiner reviewed Study Text covers all that you need to know for P5 It features plenty of recent case studies illustrating key syllabus areas and questions to hone your understanding of what you have just read This paper tests your application of knowledge so these studies and questions are key learning tools You will also find up to date information on the latest management theories and techniques which feature highly in this paper Then there are plenty of exam tips to guide your study and help you focus on what is essential to know Now it s up to you BPP Learning Media is the publisher of choice for many ACCA students and tuition providers worldwide Join them and plug into a world of expertise in ACCA exams *Handbook on the Financial Reporting Environment* Weili Ge, Allison Koester, Sarah McVay, 2025-11-04 This timely Handbook offers a practical guide to understanding the complex world of financial reporting It depicts how the financial reporting environment is shaped by key players including standard setters managers auditors and regulators and how sophisticated users like institutional investors and creditors use financial information for their decision making CPA Exam Kaplan, Kaplan CPA Education, 2006-07-01 Provides practice review to help keep material fresh in students minds through exam day With more than 2 000 question and answer flash cards modeled after actual exam questions this work is an easy to use retention tool designed to lock in concepts before taking the CPA

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