

5. Based on the following information and the post-closing trial balance that follows, prepare a balance sheet in report form at December 31 of the current year:

The merchandise inventory is stated at cost by the LIFO method.

The product warranty payable is a current liability.

Vacation pay payable:

Current liability	\$7,140
Long-term liability	3,360

The unfunded pension liability is a long-term liability.

Notes payable:

Current liability	\$ 70,000
Long-term liability	630,000

Kornett Company
Post-Closing Trial Balance
December 31, 2016

	Debit Balances	Credit Balances
Petty Cash	4,500	
Cash	243,960	
Notes Receivable	100,000	
Accounts Receivable	470,000	
Allowance for Doubtful Accounts		16,000
Merchandise Inventory	320,000	
Interest Receivable	1,875	
Prepaid Insurance	45,640	
Office Supplies	13,400	
Land	654,925	
Buildings	900,000	
Accumulated Depreciation—Buildings		36,000
Office Equipment	246,000	
Accumulated Depreciation—Office Equipment		44,000
Store Equipment	112,000	
Accumulated Depreciation—Store Equipment		5,000
Mineral Rights	546,000	
Accumulated Depletion		30,000
Patents	42,000	
Social Security Tax Payable		25,470
Medicare Tax Payable		4,710
Employees Federal Income Tax Payable		40,000
State Unemployment Tax Payable		270
Federal Unemployment Tax Payable		40
Salaries Payable		157,000
Accounts Payable		131,600
Interest Payable		28,000
Product Warranty Payable		76,000
Vacation Pay Payable		10,500
Unfunded Pension Liability		50,700
Notes Payable		700,000
J. Kornett, Capital		2,345,010
	<u>3,700,300</u>	<u>3,700,300</u>

Accounting 25th Edition Comprehensive Problem 3 Answer

Mary Burnham, Carol Hurd



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