

# CHAPTER 10

## Liabilities

### PROBLEM 10-1B

(a)	Jan. 1	Cash.....	30,000	
		Notes Payable.....		30,000
	5	Cash.....	11,130	
		Sales Revenue (\$11,130 ÷ 106%).....		10,500
		Sales Taxes Payable (\$11,130 – \$10,500).....		630
	12	Unearned Service Revenue.....	8,000	
		Service Revenue.....		8,000
	14	Sales Taxes Payable.....	5,000	
		Cash.....		5,000
	20	Accounts Receivable.....	34,980	
		Sales Revenue.....		33,000
		Sales Taxes Payable (750 × \$44 × 6%).....		1,980
	25	Cash.....	16,536	
		Sales Revenue (\$16,536 ÷ 106%).....		15,600
		Sales Taxes Payable (\$16,536 – \$15,600).....		936
(b)	Jan. 31	Interest Expense.....	150	
		Interest Payable (\$30,000 × 6% × 1/12).....		150

# Chapter 10 Answers Finneytown

**SB Merriam**



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