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Creating a Trial Balance *Accounting for Beginners #1 / Debits and Credits / Assets = Liabilities + Equity How to Make a Journal Entry Depreciation Methods (Straight Line, Sum Of Years Digits, Declining Balance Calculations)*

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c14BExercises.qxd 1/11/13 6:16 PM Page B EXERCISES E14-1B (Classification of Liabilities) Presented below are various account balances of Royale Corp (a) (b) (c) (d) (e) (f) (g) (h) (i) Bonds payable of \$12,000,000 maturing January 10, 2017 Unamortized discount on bonds payable, of which \$8,500 will be amortized during the next year Serial bonds payable, \$6,000,000, of which \$500,000 are due ...

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