

Prepare the current assets section. (List Current Assets in order of liquidity.)

| ROLAND COMPANY       |    |        |         |
|----------------------|----|--------|---------|
| Balance Sheet        |    |        |         |
| December 31, 2020    |    |        |         |
| Current Assets       |    |        |         |
| Cash                 |    | \$     | 75,000  |
| Accounts Receivable  |    |        | 221,000 |
| Inventories          |    |        |         |
| Finished Goods       | \$ | 81,000 |         |
| Work in Process      |    | 98,000 |         |
| Raw Materials        |    | 84,000 |         |
|                      |    |        | 263,000 |
| Prepaid Expenses     |    |        | 58,000  |
| Total Current Assets |    | \$     | 617,000 |

# Quizlet Accounting Chapter 14

**Jerry J. Weygandt**



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