

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

\$ 81,000

Finished Goods

Work in Process

98,000

Raw Materials

64,000

Prepaid Expenses

263,000

Total Current Assets

58,000

\$ 617,000

# Quizlet Accounting Chapter 14

**Charles Horngren**

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