

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

263,000

Prepaid Expenses

58,000

Total Current Assets

\$ 617,000

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Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2020 The new eighth edition of Financial Accounting: Tools for Decision Making Canadian Edition by Kimmel, Weygandt, Kieso, Trenholm, Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class. It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career. The book's unique balanced procedural and conceptual user-oriented approach, proven pedagogy and breadth of problem material has made Financial Accounting the most popular introductory text in Canada. This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information.

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