# Chapter 4

# Provisions, Contingent Liabilities and Contingent Assets

#### PROBLEM 1: TRUE OR FALSE

316	TRUE	6	FALSE
2.	TRUE	7	TRUE
3.	FALSE	8.	FALSE
46	TRUE	9.	FALSE
5.	FALSE	10.	TRUE

#### PROBLEM 2: FOR CLASSROOM DISCUSSION

- 1. B
- 2. B
- 3. B
- 4. D
- 5. C.
- 6. Solutions:

#### Requirement (a): (1,000,000 x 8%) = 80,000

#### Requirement (b):

Warranty	<del></del>	
20,000 70,000	64,000	2001: (800K x 8%) 2002: (1MK x 8%)
54,000		

7. Solutions

# **Accounting Problem 13 1 Answer Key**

Joacim Rocklöv

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