

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

**Karin Nielsen-Saines**



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