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SOLUTIONS TO PROBLEMS PROBLEM 11-1A (a) Jan. 10 Cash (100,000 X HK\$30) 3,000,000 Share Capital—Ordinary (100,000 X HK\$20) 2,000,000 Share Premium—Ordinary (100,000 X HK\$10) 1,000,000 Mar. 1 Cash (10,000 X HK\$550) 5,500,000 Share Capital—Preference (10,000 X HK\$500) 5,000,000 Share Premium—Preference (10,000 X HK\$50)

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 P11-7B *8. Describe the use and content
 of the statement of changes in equity.
 P11-9A *9. Compute book value per
 share. Q11-26 Q11-25 BE11-13 E11-23
 E11-24 E11-25 P11-8A P11-7B

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P11-1A P11-1B 2. Describe the accounting for notes payable. Q11-2 E11-7 BE11-2 E11-1 E11-2 P11-1A P11-2A P11-1B P11-2B 3. Explain the accounting for other current liabilities. ... SOLUTIONS TO BRIEF EXERCISES BRIEF EXERCISE 11-1 (a) A note payable due in two years is a long-term liability, not a current liability.

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