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BRIEF EXERCISE 11-1 (a) A note payable due in two years is a long-term liability, not a current liability. (b) \$30,000 of the mortgage payable is a current maturity of long-term debt. This amount should be reported as a current liability. (c) Interest payable is a current liability because it will be paid out of current assets in the near future.

CHAPTER 11

1-8 Weygandt, Accounting Principles, 12/e, Solutions Manual (For Instructor Use Only) Questions Chapter 1 (Continued) 19. Yes. Net income does appear on the income statement—it is the result of subtracting expenses from revenues. In addition, net income appears in the owner's equity statement—it is shown as

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