

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

Wiley Plus Solutions Accounting Chap 14

**Donald E. Kieso, Jerry J.
Weygandt, Terry D. Warfield**



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