

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

**Charles T. Horngren, Walter T.
Harrison, Jr., M. Suzanne Oliver, Helen
E. Brubeck**

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