

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

64,000

263,000

Prepaid Expenses

58,000

Total Current Assets

617,000

Quizlet Accounting Chapter 14

**Carl S. Warren, James M.
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