

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

\$ 81,000

Finished Goods

Work in Process

98,000

Raw Materials

64,000

Prepaid Expenses

263,000

Total Current Assets

58,000

\$ 617,000

Quizlet Accounting Chapter 14

Charles T. Horngren

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