

Current Liabilities

"What is a Liability?"

The FASB, defined liabilities as:

"Probable Future Sacrifices of Economic Benefits arising from **present obligations** of a particular entity to transfer assets or provide services to other entities in the future as a result of **past transactions or events.**"

Current Liabilities

Recall: Current assets are cash or other assets that companies reasonably expect to convert into cash, sell, or consume in operations within a single **operating cycle** or within a year.

Current liabilities are "obligations whose liquidation is reasonably expected to require use of existing resources properly classified as current assets, or the creation of other current liabilities."

Operating cycle: Period of time elapsing between the acquisition of goods and services and the final cash realization resulting from sales and subsequent collections.

Current Liabilities

Typical Current Liabilities

- | | |
|------------------------------------|--|
| 1. Accounts payable. | 6. Sales taxes payable. |
| 2. Notes payable. | 7. Income taxes payable. |
| 3. Dividends payable. | 8. Employee-related liabilities. |
| 4. Customer advances and deposits. | 9. Current maturities of long-term debt. |
| 5. Unearned revenues. | |

Current Liabilities

Accounts Payable (trade accounts payable)

Balances owed to others for goods, supplies, or services purchased on open account.

- Time lag between the receipt of services or acquisition of title to assets and the payment for them.
- Terms of the sale (e.g., 2/10, n/30 or 1/10, E.O.M.) usually state period of extended credit, commonly 30 to 60 days.

Notes Payable

Written promises to pay a certain sum of money on a specified future date.

- Arise from purchases, financing, or other transactions.
- Classified as short-term or long-term.
- May be interest-bearing or zero-interest-bearing.

Notes Payable

Interest-Bearing Note Issued

Illustration: Castle National Bank agrees to lend \$100,000 on March 1, 2020, to Landscape Co. if Landscape signs a \$100,000, 6 percent, four-month note. Landscape records the cash received on March 1 as follows:

Cash	100,000	
Notes Payable		100,000

Interest-Bearing Note Issued

Recording Interest

If Landscape prepares financial statements semiannually, it makes the following adjusting entry to recognize interest expense and interest payable at June 30:

Interest calculation = (\$100,000 × 6% × 4/12) = \$2,000

Interest Expense	2,000	
Interest Payable		2,000

Interest-Bearing Note Issued

Payment at Maturity

At maturity (July 1), Landscape records payment of the note and accrued interest as follows.

Notes Payable	100,000	
Interest Payable	2,000	
Cash		102,000

Current Liabilities

Zero-Interest-Bearing Note Issued

Illustration: On March 1, Landscape issues a \$102,000, four-month, zero-interest-bearing note to Castle National Bank. The present value of the note is \$100,000. Landscape records this transaction as follows.

Cash	100,000	
Discount on Notes Payable	2,000	
Notes Payable		102,000

Zero-Interest-Bearing Note Issued

Balance Sheet Presentation

Current liabilities

Notes payable	\$102,000	
Less: Discount on notes payable	<u>2,000</u>	\$100,000

Discount on notes payable:

- Contra account to notes payable.
- Represents the cost of borrowing.
- Debited to interest expense over the life of the note.

Scribd Chapter 13 Intermediate Accounting

Glenn A. Welsch



Scribd Chapter 13 Intermediate Accounting:

Eventually, you will no question discover a new experience and skill by spending more cash. still when? get you recognize that you require to acquire those every needs taking into consideration having significantly cash? Why dont you try to acquire something basic in the beginning? Thats something that will lead you to understand even more around the globe, experience, some places, taking into account history, amusement, and a lot more?

It is your unquestionably own mature to perform reviewing habit. accompanied by guides you could enjoy now is **Scribd Chapter 13 Intermediate Accounting** below.

https://crm.avenza.com/results/Resources/Download_PDFS/one%20false%20step.pdf

Table of Contents Scribd Chapter 13 Intermediate Accounting

1. Understanding the eBook Scribd Chapter 13 Intermediate Accounting
 - The Rise of Digital Reading Scribd Chapter 13 Intermediate Accounting
 - Advantages of eBooks Over Traditional Books
2. Identifying Scribd Chapter 13 Intermediate Accounting
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Scribd Chapter 13 Intermediate Accounting
 - User-Friendly Interface
4. Exploring eBook Recommendations from Scribd Chapter 13 Intermediate Accounting
 - Personalized Recommendations
 - Scribd Chapter 13 Intermediate Accounting User Reviews and Ratings
 - Scribd Chapter 13 Intermediate Accounting and Bestseller Lists
5. Accessing Scribd Chapter 13 Intermediate Accounting Free and Paid eBooks

- Scribd Chapter 13 Intermediate Accounting Public Domain eBooks
 - Scribd Chapter 13 Intermediate Accounting eBook Subscription Services
 - Scribd Chapter 13 Intermediate Accounting Budget-Friendly Options
6. Navigating Scribd Chapter 13 Intermediate Accounting eBook Formats
- ePub, PDF, MOBI, and More
 - Scribd Chapter 13 Intermediate Accounting Compatibility with Devices
 - Scribd Chapter 13 Intermediate Accounting Enhanced eBook Features
7. Enhancing Your Reading Experience
- Adjustable Fonts and Text Sizes of Scribd Chapter 13 Intermediate Accounting
 - Highlighting and Note-Taking Scribd Chapter 13 Intermediate Accounting
 - Interactive Elements Scribd Chapter 13 Intermediate Accounting
8. Staying Engaged with Scribd Chapter 13 Intermediate Accounting
- Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Scribd Chapter 13 Intermediate Accounting
9. Balancing eBooks and Physical Books Scribd Chapter 13 Intermediate Accounting
- Benefits of a Digital Library
 - Creating a Diverse Reading Collection Scribd Chapter 13 Intermediate Accounting
10. Overcoming Reading Challenges
- Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Scribd Chapter 13 Intermediate Accounting
- Setting Reading Goals Scribd Chapter 13 Intermediate Accounting
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Scribd Chapter 13 Intermediate Accounting
- Fact-Checking eBook Content of Scribd Chapter 13 Intermediate Accounting
 - Distinguishing Credible Sources
13. Promoting Lifelong Learning
- Utilizing eBooks for Skill Development

- Exploring Educational eBooks
- 14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

Scribd Chapter 13 Intermediate Accounting Introduction

In the digital age, access to information has become easier than ever before. The ability to download Scribd Chapter 13 Intermediate Accounting has revolutionized the way we consume written content. Whether you are a student looking for course material, an avid reader searching for your next favorite book, or a professional seeking research papers, the option to download Scribd Chapter 13 Intermediate Accounting has opened up a world of possibilities. Downloading Scribd Chapter 13 Intermediate Accounting provides numerous advantages over physical copies of books and documents. Firstly, it is incredibly convenient. Gone are the days of carrying around heavy textbooks or bulky folders filled with papers. With the click of a button, you can gain immediate access to valuable resources on any device. This convenience allows for efficient studying, researching, and reading on the go. Moreover, the cost-effective nature of downloading Scribd Chapter 13 Intermediate Accounting has democratized knowledge. Traditional books and academic journals can be expensive, making it difficult for individuals with limited financial resources to access information. By offering free PDF downloads, publishers and authors are enabling a wider audience to benefit from their work. This inclusivity promotes equal opportunities for learning and personal growth. There are numerous websites and platforms where individuals can download Scribd Chapter 13 Intermediate Accounting. These websites range from academic databases offering research papers and journals to online libraries with an expansive collection of books from various genres. Many authors and publishers also upload their work to specific websites, granting readers access to their content without any charge. These platforms not only provide access to existing literature but also serve as an excellent platform for undiscovered authors to share their work with the world. However, it is essential to be cautious while downloading Scribd Chapter 13 Intermediate Accounting. Some websites may offer pirated or illegally obtained copies of copyrighted material. Engaging in such activities not only violates copyright laws but also undermines the efforts of authors, publishers, and researchers. To ensure ethical downloading, it is advisable to utilize reputable websites that prioritize the legal distribution of content. When downloading Scribd Chapter 13 Intermediate Accounting, users should also consider the potential security risks associated with online platforms. Malicious actors may exploit vulnerabilities in unprotected websites to distribute malware or steal personal information. To protect themselves, individuals should ensure their devices have reliable antivirus software installed and validate the legitimacy of the websites they are downloading from. In conclusion, the ability to download Scribd Chapter 13 Intermediate Accounting has

transformed the way we access information. With the convenience, cost-effectiveness, and accessibility it offers, free PDF downloads have become a popular choice for students, researchers, and book lovers worldwide. However, it is crucial to engage in ethical downloading practices and prioritize personal security when utilizing online platforms. By doing so, individuals can make the most of the vast array of free PDF resources available and embark on a journey of continuous learning and intellectual growth.

FAQs About Scribd Chapter 13 Intermediate Accounting Books

How do I know which eBook platform is the best for me? Finding the best eBook platform depends on your reading preferences and device compatibility. Research different platforms, read user reviews, and explore their features before making a choice. Are free eBooks of good quality? Yes, many reputable platforms offer high-quality free eBooks, including classics and public domain works. However, make sure to verify the source to ensure the eBook credibility. Can I read eBooks without an eReader? Absolutely! Most eBook platforms offer web-based readers or mobile apps that allow you to read eBooks on your computer, tablet, or smartphone. How do I avoid digital eye strain while reading eBooks? To prevent digital eye strain, take regular breaks, adjust the font size and background color, and ensure proper lighting while reading eBooks. What the advantage of interactive eBooks? Interactive eBooks incorporate multimedia elements, quizzes, and activities, enhancing the reader engagement and providing a more immersive learning experience. Scribd Chapter 13 Intermediate Accounting is one of the best book in our library for free trial. We provide copy of Scribd Chapter 13 Intermediate Accounting in digital format, so the resources that you find are reliable. There are also many Ebooks of related with Scribd Chapter 13 Intermediate Accounting. Where to download Scribd Chapter 13 Intermediate Accounting online for free? Are you looking for Scribd Chapter 13 Intermediate Accounting PDF? This is definitely going to save you time and cash in something you should think about.

Find Scribd Chapter 13 Intermediate Accounting :

one false step

omron full body sensor manual

one night with her bodyguard english edition

one button manual irrigation controller

omega in the shadows lost wolves book one english edition

~~onan performer 20 parts manual~~
~~onan 5500 marquis gold generator repair manual~~
~~on entend dire que la presse est morte~~
on the wings of condor
one for the money janet evanovich
on site guide in format 2011
one bad hand
~~on her majesty s secret service~~
onan 5500 quiet diesel generator parts manual
onan 7500 quiet manual

Scribd Chapter 13 Intermediate Accounting :

cuadernos de osteopatía tomo 12 - May 31 2022
web representa el reflejo de la vasta experiencia del autor el espejo de los cursos que imparte en la escuela de osteopatía de madrid y el complemento de varios libros el tomo ii
cuadernos de osteopatía tomo 12 pdf free voto uncal edu - Dec 06 2022
web artistry an mental sojourn through cuadernos de osteopatía tomo 12 pdf in some sort of inundated with displays and the cacophony of immediate transmission the profound
cuadernos de osteopatía tomo 12 by francisco fajardo ruiz - May 11 2023
web descargar libro cuadernos de osteopatía tomo 12 autor cuadernos de osteopatía tomo 8 nmops libro osteopatía el mejor producto de 2019 opiniones pdf download
cuadernos de osteopatía tomo 12 pdf uniport edu - Nov 05 2022
web jul 3 2023 cuadernos de osteopatía tomo 12 below a self study grammar book for engineers mónica soler i lorente 2005 12 a self study grammar book for engineers és
cuadernos de osteopatía tomo 12 pdf uniport edu - Oct 04 2022
web mar 16 2023 cuadernos de osteopatía tomo 12 1 8 downloaded from uniport edu ng on march 16 2023 by guest
cuadernos de osteopatía tomo 12 this is likewise one of the
tratado de osteopatía pdf pdf scribd - Feb 25 2022
web 100 12 100 encontró este documento útil 12 votos 4k vistas 320 páginas información del documento hacer clic para expandir la información del documento

cuadernos de osteopatía tomo 12 pdf wrbb neu - Apr 10 2023

web cuadernos de osteopatía tomo 12 1 cuadernos de osteopatía tomo 12 getting the books cuadernos de osteopatía tomo 12 now is not type of inspiring means you

cuadernos de osteopatía tomo 12 uniport edu - Aug 02 2022

web jul 7 2023 cuadernos de osteopatía tomo 12 1 8 downloaded from uniport edu ng on jul 7 2023 by guest cuadernos de osteopatía tomo 12 this is likewise one of the

cuadernos de osteopatía tomo 12 tapa blanda 1 marzo 2013 - Aug 14 2023

web cuadernos de osteopatía tomo 12 fajardo ruiz francisco amazon es libros saltar al contenido principal es hola elige tu dirección libros es hola identificate cuenta y

cuadernos de osteopatía tomo 12 f fajardo ruiz - Jul 13 2023

web comprar libro cuadernos de osteopatía tomo 12 f fajardo ruiz en la casa del masajista

osteopatía ujaen es - Dec 26 2021

web osteopatía situación actual zestados unidos zlicenciatura 19 universidades z4 años z1º y 2º ciencias básicas z3º y 4º especialización trabajo clínico zgraduación z1 año

cuadernos de osteopatía tomo 12 copy uniport edu - Apr 29 2022

web cuadernos de osteopatía tomo 12 1 7 downloaded from uniport edu ng on april 20 2023 by guest cuadernos de osteopatía tomo 12 this is likewise one of the factors by

cuadernos de osteopatía tomo 5 tapa blanda 21 marzo 2013 - Oct 24 2021

web esta colección recoge los grandes avances aparecidos en el campo de la osteopatía y terapia manual en los últimos años Útil recomendable estimulante y de enorme valor

cuadernos de osteopatía tomo 12 help environment harvard edu - Jul 01 2022

web pronouncement as skillfully as keenness of this cuadernos de osteopatía tomo 12 can be taken as without difficulty as picked to act libros españoles en venta 1994 trigger

cuadernos de osteopatía 2 fajardo pdf scribd - Nov 24 2021

web guardar guardar cuadernos de osteopatía 2 fajardo para más tarde 0 calificaciones 0 encontró este documento útil 0 votos 864 vistas 108 páginas cuadernos de

cuadernos de osteopatía tomo 12 pdf uniport edu - Jan 07 2023

web apr 4 2023 autor el espejo de los cursos que imparte en la escuela de osteopatía de madrid y el complemento de varios libros el tomo ii dedicado al sistema digestivo

pdf cuadernos de osteopatía tomo 12 - Mar 09 2023

web cuadernos de osteopatía tomo 12 host bibliographic record for boundwith item barcode 30112044669122 and others jun 12 2022 trigger point self care manual

colección cuadernos de osteopatía tomos 1 a 12 - Jun 12 2023

web nos complace presentar la colección cido de cuadernos de osteopatía dedicada a la explosión monográfica de las materias osteopáticas más importantes

cuadernos de osteopatía tomo 12 pdf ci kubesail - Feb 08 2023

web cuadernos de osteopatía tomo 12 5 5 incluye nuevas imágenes radiográficas basadas en los estándares de posicionamiento que describen cada una de las posiciones y

ortopedi tip notları - Jan 27 2022

web ortopedi pdf ders notları kitabını aşağıdaki linkten okuyabilir ve bilgisayarınıza indirebilirsiniz ortopedi

cuadernos de osteopatía tomo 12 by francisco fajardo ruiz - Sep 22 2021

web jun 19 2023 cuadernos de osteopatía tomo 12 by francisco fajardo ruiz tratado de osteopatía visceral y medicina interna sistema fisiología articular kapandji cuadernos

cuadernos de osteopatía tomo 12 old restorativejustice org - Mar 29 2022

web cuadernos de osteopatía tomo 12 cuadernos de osteopatía tomo 12 2 downloaded from old restorativejustice org on 2022 11 09 by guest illnesses brought on by the slow

cuadernos de osteopatía tomo 12 pqr uiaf gov co - Sep 03 2022

web cuadernos de osteopatía tomo 12 is available in our book collection an online access to it is set as public so you can get it instantly our books collection spans in multiple

7 moreish mug cake recipes bbc good food - Apr 18 2022

cakes bakes istanbul huzur mahallesi maslak ayazaga - Jan 16 2022

the best mug for mug cakes a weekend cook - Feb 14 2022

mug cakes mugcakes in instagram photos and videos - Jul 22 2022

chocolate mug cake best moist microwave cake dessert - Jun 20 2022

25 best mug cake recipes for a fast treat insanely good - Oct 05 2023

web jan 18 2019 first name but why are mug cakes so popular and what exactly is a mug cake what is a mug cake it is literally a cake that is made in a mug it is typically

mug cake recipes bbc good food - Jul 02 2023

web 105k followers 2 284 following 1 620 posts see instagram photos and videos from mug cakes mugcakes in mug cakes mugcakes in instagram photos and

microwave mug cake recipe bbc good food - Apr 30 2023

web nov 3 2023 swap in vanilla flavored cookies swap regular chocolate cookies for golden oreos buy from walmart 3 98 if you prefer a vanilla flavored mug cake 2 toss in a

gemma s best mug cake recipes and microwave mug meals - Nov 25 2022

web 4 lists pastry shop baylan is a classic istanbul patisserie that specialises in cakes chocolates and ice cream the bakery dates back to 1923 and has since expanded to

33 best mug cake recipes microwavable mug cake ideas - Jun 01 2023

web oct 28 2023 recipe comments take a look at all my mug cakes ingredients for chocolate mug cake this delicious chocolate cake is the result of mixing just a few

how to make a mug cake plus 38 mug cake recipes - Oct 25 2022

web check out our istanbul mug selection for the very best in unique or custom handmade pieces from our mugs shops

how to make mug cakes bbc good food - Feb 26 2023

web mug cakes is the world s first rustic cosy bakery offering custom cakes milkshakes fries plus dessert hampers with top quality cakes in ceramic mugs we let customers

istanbul mug etsy - Oct 13 2021

what is a mug cake why mug cakes are popular - Dec 27 2022

web nov 18 2018 cakes bakes istanbul see 7 unbiased reviews of cakes bakes rated 4 5 of 5 on tripadvisor and ranked 3 877 of 14 772 restaurants in istanbul

this lazy oreo mug cake satisfies your decadent dessert - May 20 2022

the 50 best cake shops and cake bakeries in istanbul wanderlog - Dec 15 2021

istanbul mug etsy singapore - Nov 13 2021

best mug cake recipes 12 tasty microwave - Aug 23 2022

easy microwave chocolate mug cake allrecipes - Aug 03 2023

web feb 13 2018 when you get that late night craving or want a small batch dessert and not whip out a giant baking pan to make brownies to nip that craving this chocolate mug

25 best mug cake recipes easy microwave mug cake ideas - Sep 04 2023

web whip up and enjoy 100 of gemma s world famous mug recipes in your meal mugs like a chocolate mug cake mug pizza soups a brownie in a mug and mac n cheese all in

mug cakes mug cakes chennai official website - Mar 18 2022

vanilla mug cake tastes better from scratch - Jan 28 2023

web apr 28 2023 a mug cake is essentially a cake that is baked in a mug and the size shape and color of the mug can have an impact on the outcome of the cake in this blog

the best chocolate mug cake eggless microwave mug cake - Sep 23 2022

web istanbul trip mug istanbul coffee cup i love istanbul gift mug istanbul vacation gift dreaming of istanbul gift istanbul family tea cup 4 14 99 explore the magic of

[mug cake recipes](#) - Mar 30 2023

web 1 microwave mug cake for a basic pud that s perfect for kids and adults alike this mug cake recipe can be ready in minutes for a quick sweet fix you can add chocolate chips

[john franklin l homme qui mangea ses bottes 2022](#) - Mar 28 2023

web john franklin l homme qui mangea ses bottes anne pons 2213638276 histoire sciences humaines cultura john franklin l homme qui mangea ses bottes par

[john franklin l homme qui mangea ses bottes hrm accuradio](#) - Feb 12 2022

web voyages à la recherche de sir j franklin les mystères de l océan the academy and literature grand dictionnaire universel du xixe siecle francais a z 1805 76 journals

john franklin l homme qui mangea ses bottes copy - Nov 11 2021

john franklin l homme qui mangea ses bottes - Apr 16 2022

web se prolonger franklin devint l homme qui mangea ses bottes et ce nom emporta toute raison toute lucidité il avait offert à ses contemporains ce que seule l aventure dans sa

[john franklin l homme qui mangea ses bottes](#) - Oct 03 2023

web may 6 2009 a 59 ans il était le plus expérimenté des explorateurs de l arctique celui à qui l amirauté avait confié la fine fleur de la royal navy

john franklin l homme qui mangea ses bottes worldcat org - Nov 23 2022

web select search scope currently catalog all catalog articles website more in one search catalog books media more in the stanford libraries collections articles journal

[john franklin l homme qui mangea ses bottes pdf testapi mobal](#) - Apr 28 2023

web john franklin l homme qui mangea ses bottes 3 3 the cover of this book is based on the canadian flag for the proud truth is that this volume represents a great national

john franklin l homme qui mangea ses bottes download - Jan 14 2022

web 4 john franklin l homme qui mangea ses bottes 2021 11 11 the cover of this book is based on the canadian flag for the proud truth is that this volume represents a great

[john franklin l homme qui mangea ses bottes amazon fr](#) - Jun 30 2023

web mar 10 2009 l homme qui mangea ses bottes contrairement à ce qu on dit l histoire ne ressert pas toujours les plats dommage pour john franklin 1786 1847 qui ne

john franklin l homme qui mangea ses bottes music - Dec 13 2021

web john franklin l homme qui mangea ses bottes biographie universelle ancienne et moderne annales des voyages de la géographie de l histoire et de l archéologie

john franklin l homme qui mangea ses bottes alice parker - Aug 21 2022

web oct 1 2023 john franklin l homme qui mangea ses bottes is available in our book collection an online access to it is set as public so you can download it instantly our

john franklin l homme qui mangea ses bottes l express - Sep 02 2023

web ce livre est l histoire de l un d entre eux l anglais john franklin ancien de trafilgar dont les expéditions successives tinrent en haleine dans la première moitié du xixe siècle la

john franklin l homme qui mangea ses bottes broché fnac - Aug 01 2023

web des fragments de cuivre et des clous ont été localisés rien de plus la légende de john franklin l homme qui dut manger ses bottes pour survivre dans les étendues

john franklin l homme qui mangea ses bottes by anne pons - Jan 26 2023

web jan 1 2011 man who ate his boots sir john franklin and the tragic history of the northwest passage hardcover january 1 2011 by anthony brandt author 4 4 4 out

john franklin l homme qui mangea ses bottes pdf - May 18 2022

web merely said the john franklin l homme qui mangea ses bottes is universally compatible subsequent to any devices to read hearings reports and prints of the

john franklin l homme qui mangea ses bottes cultura - Feb 24 2023

web john franklin book read reviews from world s largest community for readers

john franklin l homme qui mangea ses bottes uniport edu - Jul 20 2022

web ce livre est l histoire de l un d entre eux l anglais john franklin ancien de trafalgar dont les expéditions successives tinrent en haleine dans la première moitié du xixe siècle la

john franklin l homme qui mangea ses bottes full pdf i - Mar 16 2022

web john franklin l homme qui mangea ses bottes downloaded from hrm accuradio com by guest lorelai brennan l illustration luc hardy the poetical gazette the official

man who ate his boots sir john franklin and the tragic history - Dec 25 2022

web john franklin l homme qui mangea ses bottes anne pons Édition fayard genre isbn arctic ocean northwest passage arctic regions biographies discoveries in

john franklin l homme qui mangea ses bottes pdf uniport edu - Sep 21 2022

web john franklin l homme qui mangea ses bottes recognizing the way ways to acquire this books john franklin l homme qui mangea ses bottes is additionally useful you

john franklin l homme qui mangea ses bottes searchworks - Oct 23 2022

web jul 24 2023 john franklin l homme qui mangea ses bottes 2 9 downloaded from uniport edu ng on july 24 2023 by guest an expansive cast of historical and virtual

john franklin l homme qui mangea ses bottes - Jun 18 2022

web john franklin l homme qui mangea ses bottes title john franklin l homme qui mangea ses bottes pdf ead3 archivists org subject john franklin l homme

l homme qui mangea ses bottes voiles et voiliers ouest france fr - May 30 2023

web souffrances à trouver ce mythique passage du nord ouest qui devait permettre d aller directement de l atlantique au pacifique et ouvrir un raccourci vers les richesses de