CHAPTER 7

Cash and Receivables

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

Topics		Questions	Brief Exercises	Exercises	Problems	Concepts for Analysis
1.	Accounting for cash.	1, 2, 3, 4, 23	1	1, 2	1	
2.	Accounting for accounts receivable, bad debts, other allowances.	5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 21	2, 3, 4, 5, 6	3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 16	2, 3, 4, 5, 6	1, 2, 3, 4, 9, 10
3.	Accounting for notes receivable.	15, 16, 17	7, 8	13, 14	7, 8, 9	2, 4, 5, 6, 7, 8
40	Assignment and factoring of accounts receivable.	18, 19, 20	9, 10, 11, 12, 13	12, 15, 16, 17, 18, 19	10, 11	2, 5, 7
5.	Analysis of receivables.	22	14	20, 21		
*6.	Petty cash and bank reconciliations.	24	15, 16, 17	22, 23, 24, 25	12, 13, 14	
*7.	Allowance estimate using expected cash flow.	25, 26	18	26, 27	15	

*This material is covered in an Appendix to the chapter.

Chapter 7 Solutions Intermediate Accounting

John Cumming

Chapter 7 Solutions Intermediate Accounting:

Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12 J. David Spiceland, 2004

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