

## Chapter 10

### Cash Basis to Accrual Basis of Accounting

**PROBLEM 1: FOR CLASSROOM DISCUSSION**

1. D
2. C
3. C

**4. Solutions:**

**Requirement (a):**

	<b>Accounts/Trade notes receivable</b>		
beg. (0 + 200K)	200,000		
Gross credit sales	3,710,000	1,000,000	Collections on A/R
Recoveries	10,000	2,000,000	Collections on trade N/R
		100,000	Write-offs
		20,000	Sales returns
		800,000	end. (800K + 0)

Gross credit sales	3,710,000
Sales returns	(20,000)
<b>Net sales - accrual</b>	<b>3,690,000</b>

**Requirement (b):**

Collections on A/R	1,000,000
Collections on trade N/R	2,000,000
<b>Net sales - cash basis</b>	<b>3,000,000</b>

**5. Solutions:**

**Requirements (a) & (b):**

# Chapter 3 Intermediate Accounting Solutions

**Joacim Rocklöv**



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Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12 J. David Spiceland, 2004 *Intermediate Accounting, Chapters 1-14 , Self-Study Problems/Solutions Book Volume* Donald E. Kieso, Jerry J. Weygandt, 2003-07-03 This bestseller has powered the careers of countless professionals The new edition builds on the book's reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2016-03-28 This text is an unbound binder ready edition Kieso Weygandt and Warfield's Intermediate Accounting Sixteenth Edition continues to set the standard for students and professionals in the field The 16th edition builds on this legacy through new innovative student focused learning Kieso maintains the qualities for which the text is globally recognized including its reputation for accuracy comprehensiveness accessibility and quality problem material that best prepares students for success on the CPA exam and accounting careers The 16th edition offers the most up to date coverage of US GAAP IFRS in a format suited to the complex challenges of teaching intermediate accounting in these changing times WileyPLUS sold separately from text **Intermediate Accounting, Self-Study Problem and Solutions Book I** Donald E. Kieso, Jerry J. Weygandt, 1992-04-17 This Seventh Edition incorporates new developments in intermediate accounting Distinguished by its accuracy reliability and thoroughness the text and its integrated teaching learning supplement package offer professors the resources to tailor their courses to best suit their needs and provide students with a strong background for careers in accounting Students gain necessary practical experience while simultaneously being exposed to theoretical aspects such as ethics and international issues Intermediate Accounting, Study Guide Donald E. Kieso, Jerry J. Weygandt, 1989-02-22 The Sixth Edition retains the traditional strengths of previous editions accuracy comprehensiveness student acceptance supporting materials and quality and quantity of end of chapter material Incorporates all FASB Pronouncements through October 1988 Includes many new exercises problems updated illustrations and excerpts a new software supplement using Lotus 1 2 3 plus a revised pensions chapter **Wiley CPA Exam Review 2009** Patrick R. Delaney, O. Ray Whittington, 2008-12-03 Contains all current AICPA content requirements in regulation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes **A History of National Accounting** André Vanoli, 2005 In A History of National Accounting Andre Vanoli focuses on the history of accounting in the second part of the 20th century The book is about the relations between economic theories and the observation of the present and the past looked at from the viewpoint of economic measurement Some parts

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Nikolai, John D. Bazley, 2000 In balancing conceptual and procedural intermediate financial accounting material the eighth edition of this text offers students a strong foundation on which to build an understanding of today's accounting information needs With up to date content and redesigned pedagogy this text will assist students in gaining a clear understanding of the topics key to success in both their careers as professional accountants and their goal of passing the CPA examination

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**Audits of Providers of Health Care Services** American Institute of Certified Public Accountants. Health Care Committee, 1994

Administrative Register of Kentucky, 1998

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