

Chapter 10

Cash Basis to Accrual Basis of Accounting

PROBLEM 1: FOR CLASSROOM DISCUSSION

1. D

2. C

3. C

4. *Solutions:*

Requirement (a):

	Accounts/Trade notes receivable		
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)
Net sales - accrual	3,690,000

Requirement (b):

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

5. *Solutions:*

Requirements (a) & (b):

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Jianjun Gao



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

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of the book are especially devoted to the French experience in this field but the point of view is deliberately universal The publication is about The birth of national accounting The evolution of systems of accounts and accounting issues in the perspective of international harmonization National accounts as a statistical synthesis Concepts and their relations with economic theory Uses and status of national accounting *Intermediate Accounting* De Kieso,2000-06-06 *Intermediate Accounting, Tenth Ed., [by] Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield ,2001* **Wiley CPA Exam Review 2010, Financial Accounting and Reporting** Patrick R. Delaney,O. Ray Whittington,2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation 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 Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study guidelines and skill building problems to help candidates identify focus on and master the specific topics that need the most work **Schaum's Outline of Theory and Problems of Intermediate Accounting I** James A. Cashin,1989 *Wiley CPA Exam Review 2008* O. Ray Whittington,Patrick R. Delaney,2007-12-04 Published annually this comprehensive four volume study guide for the Certified Public Accountants CPA Exam arms readers with detailed outlines and study guidelines plus skill building problems and solutions that help them to identify focus and master the specific topics that need the most work Many of the practice questions are taken from previous exams and care is taken to ensure that they cover all the information candidates need to pass the CPA Exam **Intermediate Accounting, Chapters 1-14, Study Guide** Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,2000-06-07 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 **Journal of Accountancy** ,1954 **Study Guide for Use with Intermediate Accounting** Walter B. Meigs,A. N. Mosich,Charles E. Johnson,1978 *Intermediate Accounting* Loren A. Nikolai,John D. Bazley,2000 In balancing conceptual and procedural

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Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, Barbara Trenholm, Wayne Irvine, Christopher D. Burnley, 2020-04-14. The new eighth edition of *Financial Accounting: Tools for Decision Making* (Canadian Edition) by Kimmel, Weygandt, Kieso, Trenholm, Irvine, and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class. It helps students understand the purpose and use of financial accounting, whether they plan to become accountants or whether they simply need it for their personal life or career. The book's unique, balanced, procedural and conceptual, user-oriented approach, proven pedagogy, and breadth of problem material has made *Financial Accounting* the most popular introductory text in Canada. This hands-on text, paired with a powerful online teaching and learning environment, offers students a practical set of tools for use in making business decisions based on financial information.

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American Institute of Certified Public Accountants. Health Care Committee, 1994. **Administrative Register of Kentucky**, 1998.

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