

# 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
4. 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.

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**Donald E. Kieso, Jerry J.  
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