

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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