

Chapter 6

Reporting and Interpreting Sales Revenue, Receivables, and Cash

ANSWERS TO QUESTIONS

1. The difference between sales revenue and net sales includes the amount of goods returned by customers because the goods were either unsatisfactory or not desired, sales discounts given to business customers, and credit card fees charged by credit card companies (also refer to the answers given below to questions 3, 4 and 5).
2. Gross profit or gross margin on sales is the difference between net sales and cost of goods sold. For example, assuming sales of \$100,000, and cost of goods sold of \$60,000, the gross profit on sales would be \$40,000.
3. A credit card discount is the fee charged by the credit card company for services. When a company deposits its credit card receipts in the bank, it only receives credit for the sales amount less the discount. The credit card discount account either decreases net sales (it is a contra revenue) or increases selling expense.
4. A sales discount is a discount given to customers for payment of accounts within a specified short period of time. Sales discounts arise only when goods are sold on credit and the seller extends credit terms that provide for a cash discount. For example, the credit terms may be 1/10, n/30. These terms mean that if the customer pays within 10 days, 1% can be deducted from the invoice price of the goods. Alternatively, if payment is not made within the 10-day period, no discount is permitted and the total invoice amount is due within 30 days from the purchase, after which the debt is past due. To illustrate, assume a \$1,000 sale with these terms. If the customer paid within 10 days, \$990 would have been paid. Thus, a sales discount of \$10 was granted for early payment.

Accounting Principles Chapter 6 Solutions

William W. Pyle, Kermit D. Larson



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Solutions to Problems and Answers to Questions in Principles of Accounting, Introductory Harry Anson Finney,1948 *Fundamental Accounting Principles* WILD,2017-09-11 *Fundamental Accounting Principles* Accounting Principles Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-06-06 *Accounting Principles* provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework Accounting Principles Roger H. Hermanson,James Don Edwards,1991-10 *Accounting Principles* Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-02-28 Weygandt s *Accounting Principles* continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world **The CPA Examination: Suggested solutions** John William Anderson,Robert Ward Lentilhon,1978 *Study Guide Vol 1 to accompany FAP Volume 1 (CH 1-12)* John Wild,Kermit Larson,Barbara Chiappetta,2006-03-29 Covers each chapter and appendix with reviews of learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions Principles of Accounting--Solutions to Problems and Answers to Questions Harry Anson Finney,Herbert E. Miller,1951 *Fundamental Accounting Principles* Kermit D. Larson,Barbara Chiappetta,1996 *Accounting Principles* Howard S. Noble,Clifford Rollin Niswonger,1957 Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems Eric Louis Kohler,1924 Study Guide to Accompany Fundamental Accounting Principles Chapters 1-17 Financial Chapters Kermit D. Larson,John J Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-02 Prepared by Barbara Chiappetta Nassau Community College and Janice Klimek Central Missouri State University this guide covers each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions **Solutions Manual to Study Guide and Working Papers for College Accounting** John Ellis Price,M. David Haddock,Horace R. Brock,1999-04 **Financial Management for Nurse Managers and Executives - E-Book** Cheryl Jones,Steven A. Finkler,Christine T. Kovner,2012-07-18 Covering the financial topics all nurse managers need to know and use this book explains how financial management fits into the healthcare organization Topics include accounting principles cost analysis planning and control

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Fundamental accounting principles William W. Pyle, Kermit D. Larson, 1984

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- Chapter 1: Introduction to Accounting Principles Chapter 6 Solutions
- Chapter 2: Essential Elements of Accounting Principles Chapter 6 Solutions
- Chapter 3: Accounting Principles Chapter 6 Solutions in Everyday Life
- Chapter 4: Accounting Principles Chapter 6 Solutions in Specific Contexts
- Chapter 5: Conclusion

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leaders if the symbol has a leader click once to place the leader then click a second time to place the symbol multiple leaders while dragging the symbol and before placing it press ctrl the note stops moving and a second leader is added while still

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conventional method for designing surface finish as per is 696 surface texture specified by indicating the following a roughness value i e ra value in mm b machining allowance in mm c sampling length or instrument cut off length in mm d machining production method and e direction of lay in the symbol form as x m c r

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for jis symbols specify roughness ra roughness rz rmax for gost symbols you can also select use for notation displays the surface finish symbol 0 5 times larger than the default size add default symbol displays the default surface finish symbol in parentheses format use document font

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bs en iso 1302 2002 geometrical product specifications gps indication of surface texture in technical product documentation for notes on surface roughness use link surface roughness notes the symbol indicates the surface finish requirements and shows a machining allowance requirement of 3mm on all surfaces

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let s take a look how the jis defines each type of plating such as chrome plating and zinc plating the jis defines the types grades and symbols for electro galvanizing as shown in the table below

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surface symbol symbol indicating a surface where removal processes are prohibited symbol indicating a surface that requires a removal process examples of indicating the ra upper limit a b c example of indicating grain direction examples of indicating ra upper limit and lower limit a b examples of indicating the machining method

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surface finish symbols you can specify the surface texture of a part face by using a surface finish symbol you can select the face in a part assembly or drawing document surface finish symbols are formed by combining the symbol and lay direction direction of lay

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to open the surface finish propertymanager do one of the following insert a new surface finish symbol click surface finish on the annotation toolbar or click insert annotations surface finish symbol select an existing surface finish symbol

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may 12 2020 it is suggested to indicate the surface roughness on drawing by symbols the bis recommended symbols for indicating the surface finish are shown in table a for the roughness values greater than 25µm the symbol is used for roughness value less than 25µm the equilateral triangular symbol is used

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