

AC 203 Intermediate Accounting
Chapter 7
Solutions to Exercises

EXERCISE 7.1 (10–15 minutes)

(a) Cash includes the following:

1. Commercial savings account— First National Bank of Yojimbo	\$ 600,000
1. Commercial checking account— First National Bank of Yojimbo	900,000
2. Money market fund—Volonte	5,000,000
5. Petty cash	1,000
11. Commercial Paper (cash equivalent)	2,100,000
12. Currency and coin on hand	<u>7,700</u>
Cash reported on December 31, 2020, balance sheet	<u>\$8,608,700</u>

(b) Other items classified as follows:

3. Travel advances (reimbursed by employee)* should be reported as receivable—employee in the amount of \$180,000.
4. Cash restricted in the amount of \$1,500,000 for the retirement of long-term debt should be reported as a noncurrent asset identified as "Cash restricted for retirement of long-term debt."
6. An IOU from Marianne Koch should be reported as an account receivable in the amount of \$190,000.
7. The bank overdraft of \$110,000 should be reported as a current liability.**
8. Certificates of deposits of \$500,000 each should be classified as temporary investments.
9. Postdated check of \$125,000 should be reported as an accounts receivable.
10. The compensating balance of \$500,000 requirement does not affect the balance in cash. A note disclosure indicating the arrangement and the amounts involved should be described in the notes.

Intermediate Accounting Ch 21 Solutions

David Kirk



Intermediate Accounting Ch 21 Solutions:

Unveiling the Power of Verbal Artistry: An Emotional Sojourn through **Intermediate Accounting Ch 21 Solutions**

In a global inundated with screens and the cacophony of fast interaction, the profound power and emotional resonance of verbal artistry frequently fade in to obscurity, eclipsed by the constant assault of noise and distractions. Yet, situated within the lyrical pages of **Intermediate Accounting Ch 21 Solutions**, a interesting work of literary splendor that pulses with natural feelings, lies an memorable journey waiting to be embarked upon. Published with a virtuoso wordsmith, this interesting opus courses viewers on a psychological odyssey, softly revealing the latent potential and profound impact stuck within the complex internet of language. Within the heart-wrenching expanse with this evocative evaluation, we can embark upon an introspective exploration of the book is central subjects, dissect its fascinating publishing style, and immerse ourselves in the indelible impression it leaves upon the depths of readers souls.

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