

CHAPTER 7

CASH AND RECEIVABLES

ASSIGNMENT CLASSIFICATION TABLE

Topics	Brief Exercises	Exercises	Problems	Writing Assignments
1 Accounting for cash and financial assets.	1, 3, 4	1, 2	1	1
2 Accounting for accounts receivable, sales discounts, and other allowances.	2, 5, 6, 7, 8, 9	3, 4, 5, 6, 7		
3 Bad debts and allowance for doubtful accounts.	10, 11	8, 9, 10, 11, 12, 13	2, 3, 4, 5, 6, 12, 13	2, 4
4 Accounting for notes receivable.	12, 13, 14, 15, 16, 17	14, 15, 16	7, 8, 9, 10	3
5 Assignment and factoring of accounts receivable.	17, 18, 19, 20	7, 17, 18, 19, 20	10, 11, 13	
6 Analysis of receivables.	21, 22	21, 22	1, 10, 12, 13	
7 Petty cash and bank reconciliations.*	23, 24, 25, 26	23, 24, 25	14, 15, 16, 17	

*This material is covered in an Appendix to the chapter.

Chapter 7 Intermediate Accounting Solutions

J. David Spiceland



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