

## Chapter 7

### Suggested Practice Problems

BE 7.7   BE 7.12   BE 7.15   BE 7.16   BE 7.17   BE 7.18   BE 7.19   E 7.7   E 7.11   E 7.14   E 7.19  
E 7.20   P 7.5   P 7.6

.....

### SOLUTIONS

#### BRIEF EXERCISE 7.7

Bad Debt Expense <sup>1</sup> .....	37,400	
Allowance for Doubtful Accounts .....		37,400
<sup>1</sup> (\$42,000 – \$4,600)		

#### BRIEF EXERCISE 7.12

a.	Notes Receivable .....	3,861	
	Accumulated Depreciation – Equipment		
	(\$15,000 – \$2,500) .....	12,500	
	Equipment .....		15,000
	Gain on Disposal of Equipment .....		1,361

\* Present value of the note:

$$\$5,000 \times PVF_{3, 9\%} = \$5,000 \times .77218 = \$3,861$$

$$\text{Discount on Note Receivable} = \$5,000 - \$3,861 = \$1,139$$

Fair Value of Equipment (present value of note)	\$3,861
Carrying Amount	<u>2,500</u>
Gain on Disposal of Equipment	<u>\$1,361</u>

- b. Since Aitocs follows IFRS, the effective interest method is required for recognizing interest income.

# Financial Accounting Chapter 7 Solutions

**CHANDRA SEKHAR**



## **Financial Accounting Chapter 7 Solutions:**

**Financial Accounting** Robert Nothhelfer, 2022-06-21 This book provides the only introduction to accounting according to German GAAP in English This is helpful for students attending courses taught in English as well as for professionals in foreign subsidiaries of German companies The 2nd edition provides a new translation of relevant parts of the German Commercial Code updates the legal references and extends the exercises and case studies offered *Financial Accounting* Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-01-17 Thoroughly updated in 2017 11e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information *Financial Accounting* Clyde P. Stickney, 1996-10 *The CPA Examination: Suggested solutions* John William Anderson, Robert Ward Lentilhon, 1978

**FINANCE AND ACCOUNTING** CHANDRA SEKHAR, 2020-06-19 It gives me a great pleasure and satisfaction to present this book **FINANCE AND ACCOUNTING** The main characteristics of the book are simple understanding and key concepts The following important highlights in this book will make the users to read this book i I have illustrated Accounting cycle steps by creating 42 transactions given the journal entries for these 42 transactions prepared all the various ledger accounts from these journal entries preparation of Trial balance has done with these ledger account balances and finally prepared the final accounts Trading Profit and loss account and Balance sheet based on the Trial balance Hence I conclude that the end to end process of Accounting cycle with data interpretation has done in this book which will help the readers to understand that where can we get the amounts which are appear in trial balance ii I have evaluated 45 ratios based on latest financial statements of a leading manufacturing company for the financial year ended December 2019 iii Clear presentation of financial statements analysis have done in this book iv Bank Reconciliation statement have prepared based on real time scenario v Capital budgeting methods have explained in clear and transparent manner vi Readers can easily understand about Derivatives vii The computation of Sensex from live indices will help the readers to understand how the Sensex figures arrive And also I have given an important 150 terms under GLOSSARY at the end of the book which can be used as a quick reference to learn an important terminology of Finance and Accounts Chapter wise hyperlink will help the readers to go quickly to the desired chapter This book is useful to everyone in Finance and Accounting field like students Accounts executives Financial analysts etc I have added two important chapters Monetary policy Rates and GDP and Inflation in this book I hope that the book will help the readers to study in a focused manner Any criticism and constructive suggestion in the direction of making the book a better teaching and studying manual will be gratefully acknowledged by the author

Suggestions will be incorporated in the subsequent editions All the best *Financial Accounting, Self-Study Problems/Solutions Book* Jerry J. Weygandt, Donald E. Kieso, Paul D. Kimmel, 1999-11-24 From one of the hottest author teams in accounting comes a new edition of the highly successful Financial Accounting This edition retains the traditional procedural coverage of the previous editions along with a practical decision making focus Anyone who will ever be asked to prepare or use accounting information to make effective decisions will benefit from this best selling text **Financial Accounting in SAP S/4HANA Finance Simplified** Narayanan Veeriah, 2024-09-11 DESCRIPTION SAP S 4HANA Finance is a revolutionary financial accounting solution that leverages the latest in memory database technology to deliver unparalleled performance and efficiency Financial Accounting in SAP S 4HANA Finance Simplified Questions Answers is the most updated book in SAP Financial Accounting in an easy to learn format This second edition builds on the first by going in depth into SAP HANA Fiori and SAP S 4HANA Finance It offers expanded coverage with clearer explanations practical examples and step by step guidance You will learn about global settings the document principle and managing accounts receivable payable bank accounting and asset accounting processes making it easier to master these key concepts The content is presented in a Q A format with about 650 questions enhanced with live system screenshots examples and illustrations for better understanding It also includes menu paths and transaction codes for system customization and task execution making it an effective learning resource By the end of this book you will have a solid understanding of financial accounting in SAP S 4HANA Finance You will be equipped with the knowledge and skills to streamline your financial processes improve efficiency and make informed business decisions KEY FEATURES Comprehensive coverage of SAP FI modules and their integration with other SAP components Know SAP G L FI A P FI A R FI AA and Bank Accounting in detail Practical examples and step by step instructions for hands on learning WHAT YOU WILL LEARN This new edition expands on SAP S 4HANA Finance by covering its integration with other SAP modules and cloud based solutions Configure global settings like ledgers fiscal years document types and tax settings to align with your organization s specific requirements Master accounts receivable and payable management bank reconciliation and asset accounting processes Leverage advanced features like in memory computing real time analytics and automation Create reports comply with regulations and manage financial risks WHO THIS BOOK IS FOR This book is for all professionals consultants end users and business leaders involved with SAP to gain expertise in financial accounting for better organizational performance with improved business efficiency financial compliance and effective reporting TABLE OF CONTENTS 1 SAP Basics 2 ABAP Basis and NetWeaver 3 SAP HANA 4 SAP S 4HANA 5 SAP Fiori 6 Project Implementation 7 SAP S 4HANA Finance 8 FI General 9 FI Enterprise Structure 10 FI Global Settings Ledgers 11 FI Global Settings Document 12 FI Global Settings Tax on Sales Purchase 13 FI Global Settings Withholding Tax 14 FI Global Settings Inflation Accounting 15 FI General Ledger 16 FI Accounts Receivable Accounts Payable I 17 FI Accounts Receivable Accounts Payable II 18 FI Bank Accounting 19 FI Asset Accounting **Essentials of Health Care Finance** William O.

Cleverley, 2002 Sixth edition coming in November Essentials of Health Care Finance Fifth Edition stands firmly in its place as the leading textbook in its coverage of health care finance No other text so completely blends the best of current finance theory with the tools needed in day to day practice This timely revision includes 20 chapters that encompass virtually the entire spectrum of the health care industry providing new and expanded information reflecting payment system changes in the industry and broadening content and examples to include hospitals as well as organizations in other sectors of the health care industry

**Artificial Intelligence Approaches to Sustainable Accounting** Tavares, Maria C., Azevedo, Graça, Vale, José, Marques, Rui, Bastos, Maria Anunciação, 2024-04-01 In an age defined by unparalleled technological advancements globalization and the looming specter of environmental and societal crises the need for a holistic and sustainable approach to accounting practices has never been more pressing Academic scholars stand witness to the challenges posed by the new era characterized by transformative shifts across industry education community and society at large These shifts driven by rapid advancements in Artificial Intelligence AI present a double edged sword While AI offers unprecedented opportunities for innovation it also amplifies the urgency of addressing sustainability concerns Today's society grapples with the immense responsibility of achieving the Sustainable Development Goals SDGs outlined in Agenda 2030 It is imperative to not only understand but harness the power of AI to drive sustainability enhance the quality of life and ensure sustainable growth on both local and global scales Artificial Intelligence Approaches to Sustainable Accounting serves as a beacon of knowledge providing a comprehensive exploration of the intersection between AI accounting and sustainability This book represents a vital solution to the challenges faced by academic scholars and practitioners alike Within its pages lies a transdisciplinary approach that bridges the gap between these critical fields Discover how AI can elevate accounting to new heights extending the spectrum of information in organizational decision making promoting responsible reporting practices and bolstering sustainable practices worldwide This book not only reviews governance and management processes but also offers practical methodologies that empower organizations to embrace sustainability wholeheartedly

**Financial Management** Clive Wilson, Bruce Keers, Ronwyn Johnston, Andrew Medlen, Brian Walters, 2017-09-06 Addressing all performance criteria for FNSACC501 Provide financial and business performance information the text supports FNS50215 Diploma of Accounting and FNS60215 Advanced Diploma of Accounting qualifications The text provides students with an introduction to the complexities of corporate financial management using a clear and practical approach gradually developing financial management skills and knowledge and understanding of how to apply them in the real world Self testing checkpoints throughout chapters provide opportunities for students to assess their understanding and further practice is offered with a large number of problems at the end of each chapter Students thrive with the clear concise writing style and logical learning path helping them to master the rigours of this often complex unit

Audits of 401(k) Plans Deloitte & Touche Consulting Group, 2020-06-17 The most hands on and authoritative guide to conducting 401 k plan audits In the newly revised second

edition of Audits of 401 k Plans a team of expert authors from the renowned Big Four firm Deloitte and Touche delivers an essential and practical guide for auditors engaged in the 401 k plan audits Readers will learn to move effectively and efficiently through audits of these popular employee benefit plans and gather strategies and techniques compliant with the Employee Retirement Income Security Act ERISA and SEC rules This latest edition provides the latest updates to FASB Accounting Standards SEC regulations and regulatory changes under all relevant legislation It s an indispensable handbook for practicing auditors who seek to responsibly discharge their duties in 401 k audits Endpoint Security and Compliance Management Design Guide Using IBM Tivoli Endpoint Manager Axel Buecker,Alisson Campos,Peter Cutler,Andy Hu,Garreth Jeremiah,Toshiki Matsui,Michal Zarakowski,IBM Redbooks,2012-08-22 Organizations today are more widely distributed than ever before which can make systems management tasks such as distributing software patches and security policies extremely challenging The IBM Tivoli Endpoint Manager platform is architected for today s highly diverse distributed and complex IT environments It provides real time visibility and control through a single infrastructure single agent and single console for systems lifecycle management endpoint protection and security configuration and vulnerability management This platform enables organizations to securely manage their global IT infrastructures faster and more accurately resulting in improved governance control visibility and business agility Plus it gives organizations the ability to handle tomorrow s unforeseen challenges In this IBM Redbooks publication we provide IT security professionals with a better understanding around the challenging topic of endpoint management in the IT security domain We focus on IBM Tivoli Endpoint Manager for Security and Compliance and describe the product architecture and provide a hands on design guide for deploying the solution This book is a valuable resource for security professionals and architects who want to understand and implement a centralized endpoint management infrastructure and endpoint protection to better handle security and compliance challenges

*Building State Capability* Matt Andrews,Lant Pritchett,Michael J. V. Woolcock,2017 Governments play a major role in the development process and constantly introduce reforms and policies to achieve developmental objectives Many of these interventions have limited impact however schools get built but children don t learn IT systems are introduced but not used plans are written but not implemented These achievement deficiencies reveal gaps in capabilities and weaknesses in the process of building state capability This book addresses these weaknesses and gaps It starts by providing evidence of the capability shortfalls that currently exist in many countries showing that many governments lack basic capacities even after decades of reforms and capacity building efforts The book then analyses this evidence identifying capability traps that hold many governments back particularly related to isomorphic mimicry where governments copy best practice solutions from other countries that make them look more capable even if they are not more capable and premature load bearing where governments adopt new mechanisms that they cannot actually make work given weak extant capacities The book then describes a process that governments can use to escape these capability traps Called PDIA problem driven iterative

adaptation this process empowers people working in governments to find and fit solutions to the problems they face The discussion about this process is structured in a practical manner so that readers can actually apply tools and ideas to the capability challenges they face in their own contexts These applications will help readers devise policies and reforms that have more impact than those of the past      **Building State Capability** Matt Andrews,Lant Pritchett,Michael Woolcock,2017-01-19 This is an open access title available under the terms of a CC BY NC ND 4 0 licence It is free to read at Oxford Scholarship Online and offered as a free PDF download from OUP and selected open access locations Governments play a major role in the development process and constantly introduce reforms and policies to achieve developmental objectives Many of these interventions have limited impact however schools get built but children don t learn IT systems are introduced but not used plans are written but not implemented These achievement deficiencies reveal gaps in capabilities and weaknesses in the process of building state capability This book addresses these weaknesses and gaps It starts by providing evidence of the capability shortfalls that currently exist in many countries showing that many governments lack basic capacities even after decades of reforms and capacity building efforts The book then analyses this evidence identifying capability traps that hold many governments back particularly related to isomorphic mimicry where governments copy best practice solutions from other countries that make them look more capable even if they are not more capable and premature load bearing where governments adopt new mechanisms that they cannot actually make work given weak extant capacities The book then describes a process that governments can use to escape these capability traps Called PDIA problem driven iterative adaptation this process empowers people working in governments to find and fit solutions to the problems they face The discussion about this process is structured in a practical manner so that readers can actually apply tools and ideas to the capability challenges they face in their own contexts These applications will help readers devise policies and reforms that have more impact than those of the past      Wiley CPA Exam Review 2010, Financial Accounting and Reporting Patrick R. Delaney,O. Ray Whittington,2009-12-02 Everything Today s CPA Candidates Need to Pass the CPA Exam Published annually this comprehensive four volume paperback reviews all four parts of the CPA exam Many of the questions are taken directly from previous CPA exams With 3 800 multiple choice questions and more than 90 simulations these study guides provide all the information candidates need to master in order to pass the computerized Uniform CPA Examination Complete sample exam in financial accounting and reporting The most effective system available to prepare for the CPA exam proven for over thirty years Timely up to the minute coverage for the computerized exam Contains all current AICPA content requirements in auditing and attestation Unique modular format helps you zero in on areas that need work organize your study program and concentrate your efforts Comprehensive questions over 3 800 multiple choice questions and their solutions in the four volumes Covers the new simulation style problems Includes over 90 simulations Guidelines pointers and tips show you how to build knowledge in a logical and reinforcing way Wiley CPA Exam Review 2010 arms test takers with detailed outlines study

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EBOOK: Financial Accounting (GE), 8e Robert Libby, Frank Hodge, Patricia Libby, 2016-04-16 **EBOOK Financial Accounting GE 8e**

**Decoding International Accounting: A Comprehensive Guide to Bridging Language Barriers** Pasquale De Marco, 2025-03-10 In the ever evolving landscape of global business Decoding International Accounting A Comprehensive Guide to Bridging Language Barriers emerges as an indispensable resource for accounting professionals seeking to navigate the complexities of international accounting This comprehensive guide provides a roadmap for understanding and overcoming the challenges of cross border financial communication empowering readers to operate seamlessly in a globalized marketplace Delving into the intricacies of financial reporting translations the book emphasizes the significance of accurate and consistent communication across borders It offers practical strategies for effective translation of financial statements addressing the nuances of translation techniques and the challenges of cultural and linguistic differences Furthermore the book explores the complexities of accounting terminology highlighting the need for standardized language to facilitate seamless understanding It provides a comprehensive glossary of accounting terms enabling professionals to communicate effectively with colleagues and clients from diverse cultural backgrounds The book also delves into the evolving landscape of international accounting standards and regulations guiding readers through the intricacies of compliance and harmonization It examines the role of regulatory bodies in shaping accounting practices and addresses the challenges of implementing international accounting standards in diverse jurisdictions Recognizing the transformative potential of technology the book explores the evolving role of technology in international accounting It showcases innovative solutions that streamline processes and enhance efficiency including cloud based accounting software data security measures and the transformative potential of artificial intelligence Encompassing a holistic perspective the book dedicates a chapter to ethical considerations in international accounting emphasizing the significance of transparency accountability and integrity in cross border transactions It provides practical guidance for professionals operating in diverse cultural and regulatory environments ensuring ethical decision making and compliance with international standards With its comprehensive coverage of key topics practical insights and real world case studies Decoding International Accounting serves as an invaluable resource for accounting professionals seeking to expand their horizons and embrace the opportunities presented by the global economy It empowers readers with the knowledge and skills necessary to navigate the complexities of international accounting enabling them to make informed decisions and drive success in a globalized marketplace If you like this book write a review

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terms and exam examples Unlike other textbooks the author provides analysis of why accountants do what they do and not just how With such a wealth of accounting models and diagrams intertwined with this analysis this book guides the reader through all the practicalities and concepts of financial accounting Additional online questions exercises and problems provide an opportunity to put this new found knowledge into practice along the way This book is an essential guide for students new to accountancy and an equally useful tool for more experienced students and researchers Financial Accounting Paul D. Kimmel, Jerry J. Weygandt, Donald E. Kieso, 2020 The new eighth edition of Financial Accounting Tools for Decision Making Canadian Edition by Kimmel Weygandt Kieso Trenholm Irvine and Burnley continues to provide the best tools for both instructors and students to succeed in their introductory financial accounting class It helps students understand the purpose and use of financial accounting whether they plan to become accountants or whether they simply need it for their personal life or career The book's unique balanced procedural and conceptual user oriented approach proven pedagogy and breadth of problem material has made Financial Accounting the most popular introductory text in Canada This hands on text paired with a powerful online teaching and learning environment offers students a practical set of tools for use in making business decisions based on financial information **Annual Update and Practice Issues for Preparation, Compilation, and Review Engagements** Hugh Parker, Kelly J. Hunter, Kimberly Burke, 2018-04-17 Do you need to be compliant with all the professional standards surrounding engagements performed in accordance with Statements on Standards for Accounting and Review Services SSARs Written by expert authors one of whom participated heavily in the standard setting this title is a practice oriented review of the latest developments related to SSARS Nos 21 22 and 23 the last two of which were issued in 2016 A go to reference for training staff and managing preparation compilation and review engagements this course includes case studies and lively discussion among the experienced participants making this class informative and practical This book helps Identify the professional standards and risk factors relevant to the planning of preparation compilation and review engagements Identify responses to preparation compilation and review engagement practice issues that comply with all applicable professional standards

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


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