

CHAPTER 7

CASH AND RECEIVABLES

Learning Objectives

1. Understand cash and accounts receivable from a business perspective.
2. Define financial assets, and identify items that are considered cash and cash equivalents and how they are reported.
3. Define receivables and identify the different types of receivables from an accounting perspective.
4. Account for and explain the accounting issues related to the recognition and measurement of accounts receivable.
5. Account for and explain the accounting issues related to the impairment in value of accounts receivable.
6. Account for and explain the accounting issues related to the recognition and measurement of notes and loans receivable.
7. Account for and explain the basic accounting issues related to the derecognition of receivables.
8. Explain how receivables and loans are reported and analyzed.
9. Identify differences in accounting between IFRS and accounting standards for private enterprises (ASPE), and what changes are expected in the near future.
10. Explain common techniques for controlling cash.
- 11.

Kieso Intermediate Accounting Solutions Chapter 7

JG Myers



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Unveiling the Energy of Verbal Artistry: An Emotional Sojourn through **Kieso Intermediate Accounting Solutions Chapter 7**

In a global inundated with displays and the cacophony of instant conversation, the profound power and emotional resonance of verbal beauty often disappear into obscurity, eclipsed by the constant assault of sound and distractions. However, nestled within the musical pages of **Kieso Intermediate Accounting Solutions Chapter 7**, a fascinating work of fictional brilliance that impulses with natural feelings, lies an memorable journey waiting to be embarked upon. Penned by a virtuoso wordsmith, that interesting opus books viewers on an emotional odyssey, gently revealing the latent potential and profound affect embedded within the elaborate web of language. Within the heart-wrenching expanse of the evocative evaluation, we shall embark upon an introspective exploration of the book is central themes, dissect their interesting writing type, and immerse ourselves in the indelible impact it leaves upon the depths of readers souls.

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