

# CHAPTER 7

## Cash and Receivables

**ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)**

| Topics                                                              | Questions                                     | Brief Exercises  | Exercises                           | Problems      | Concepts for Analysis |
|---------------------------------------------------------------------|-----------------------------------------------|------------------|-------------------------------------|---------------|-----------------------|
| 1. Accounting for cash.                                             | 1, 2, 3, 4, 22                                | 1                | 1, 2                                | 1             |                       |
| 2. Accounting for accounts receivable, bad debts, other allowances. | 5, 6, 7, 8, 9, 10, 11, 12, 13, 14, 15, 16, 20 | 2, 3, 4, 5       | 3, 4, 5, 6, 7, 8, 9, 10, 11, 12, 14 | 2, 3, 4, 5, 6 | 1, 2, 3, 4, 9, 10, 11 |
| 3. Accounting for notes receivable.                                 | 14, 15                                        | 6, 7             | 18, 19                              | 8, 9, 10      | 5, 6, 7, 8            |
| 4. Assignment and factoring of accounts receivable.                 | 17, 18, 19                                    | 8, 9, 10, 11, 12 | 12, 13, 14, 15, 16, 17, 21          | 7, 11         | 4, 5, 7               |
| 5. Analysis of receivables.                                         | 21                                            | 13               | 20, 21                              | 1             |                       |
| *6. Petty cash and bank reconciliations.                            | 23                                            | 14, 15, 16       | 22, 23, 24, 25                      | 12, 13, 14    |                       |
| *7. Loan impairments                                                | 24, 25                                        | 17               | 26, 27                              | 15            |                       |

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

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## **Table of Contents Intermediate Accounting 15th Edition Chapter 7 Solutions**

1. Understanding the eBook Intermediate Accounting 15th Edition Chapter 7 Solutions
  - The Rise of Digital Reading Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Advantages of eBooks Over Traditional Books
2. Identifying Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Intermediate Accounting 15th Edition Chapter 7 Solutions
  - User-Friendly Interface
4. Exploring eBook Recommendations from Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Personalized Recommendations

- Intermediate Accounting 15th Edition Chapter 7 Solutions User Reviews and Ratings
- Intermediate Accounting 15th Edition Chapter 7 Solutions and Bestseller Lists
- 5. Accessing Intermediate Accounting 15th Edition Chapter 7 Solutions Free and Paid eBooks
  - Intermediate Accounting 15th Edition Chapter 7 Solutions Public Domain eBooks
  - Intermediate Accounting 15th Edition Chapter 7 Solutions eBook Subscription Services
  - Intermediate Accounting 15th Edition Chapter 7 Solutions Budget-Friendly Options
- 6. Navigating Intermediate Accounting 15th Edition Chapter 7 Solutions eBook Formats
  - ePub, PDF, MOBI, and More
  - Intermediate Accounting 15th Edition Chapter 7 Solutions Compatibility with Devices
  - Intermediate Accounting 15th Edition Chapter 7 Solutions Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Highlighting and Note-Taking Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Interactive Elements Intermediate Accounting 15th Edition Chapter 7 Solutions
- 8. Staying Engaged with Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Intermediate Accounting 15th Edition Chapter 7 Solutions
- 9. Balancing eBooks and Physical Books Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Intermediate Accounting 15th Edition Chapter 7 Solutions
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Setting Reading Goals Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Intermediate Accounting 15th Edition Chapter 7 Solutions
  - Fact-Checking eBook Content of Intermediate Accounting 15th Edition Chapter 7 Solutions

- Distinguishing Credible Sources

### 13. Promoting Lifelong Learning

- Utilizing eBooks for Skill Development
- Exploring Educational eBooks

### 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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