

## 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.

# Intermediate Accounting Solutions 16

**Donald E. Kieso, Jerry J.  
Weygandt, Terry D. Warfield**



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