

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 ¹	37,400	
Allowance for Doubtful Accounts		37,400
¹ (\$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

Joacim Rocklöv



Financial Accounting Chapter 7 Solutions:

Decoding **Financial Accounting Chapter 7 Solutions**: Revealing the Captivating Potential of Verbal Expression

In an era characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its capability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Financial Accounting Chapter 7 Solutions**," a mesmerizing literary creation penned by way of a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring impact on our lives. In this appraisal, we shall explore the book's central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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