

## **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

**Annelies Wilder-Smith**



## **Kieso Intermediate Accounting Solutions Chapter 7:**

## **Kieso Intermediate Accounting Solutions Chapter 7** Book Review: Unveiling the Power of Words

In some sort of driven by information and connectivity, the ability of words has become more evident than ever. They have the capacity to inspire, provoke, and ignite change. Such is the essence of the book **Kieso Intermediate Accounting Solutions Chapter 7**, a literary masterpiece that delves deep into the significance of words and their effect on our lives. Written by a renowned author, this captivating work takes readers on a transformative journey, unraveling the secrets and potential behind every word. In this review, we shall explore the book is key themes, examine its writing style, and analyze its overall affect readers.

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