

# 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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**Yijin Wang**



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