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Confusion exists between accounting accruals (sometimes referred to as accounting reserves) and the reserving or setting aside of specific assets to be used for a particular purpose or contingency. Accounting accruals are simply a method of allo-cating costs among accounting periods and have no effect on an entity's cash flow. Those

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BE7-1 Cash in bank—savings account 67,880 Checking account balance Cash on hand 8,670 Postdated checks Cash refund due from IRS 40,120 Certificates of deposit (180-day)

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PREVIEW OF CHAPTER 7 Intermediate Accounting 15th Edition Kieso Weygandt Warfield 7-2 3. 7 Cash and Receivables LEARNING OBJECTIVES After studying this chapter, you should be able to: 1. Identify items considered cash. 2. Indicate how to report cash and related items. 3. Define receivables and identify the different types of receivables. 4.

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7-6 Questions Chapter 7 (Continued) The net method is desirable from a theoretical standpoint because it values the receivable at its net realizable value. In addition, recording the sales at net provides a better assessment of the

ASSIGNMENT CLASSIFICATION TABLE (BY TOPIC)

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7. Describe the accounting for the fair value option. 16 21 8. Explain the reporting of off-balance-sheet ... E14-7 Determine proper amounts in account balances. Moderate 15-20 ... Questions Chapter 14 (Continued) 6.

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CHAPTER 1

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Chapter 7 Solutions Exercise 7-2 Requirement 1 Cash and cash equivalents includes: Cash in bank—checking account \$22,500 U.S. treasury bills 5,000 Cash on hand 1,350 Undeposited customer checks 1,840 Total \$30,690 Requirement 2

Chapter 7 Solutions - Accounting Educator

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