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Questions Chapter 23 (Continued) 8. It is necessary to convert accrual-based net income to a cash basis because net income includes items that do not provide or use cash. An example would be an increase in accounts receivable. If accounts receivable increased during the period, revenues reported on the accrual basis would

CHAPTER 23

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SOLUTIONS TO CHAPTER 8 EXERCISES: PNEUMATIC TRANSPORT . EXERCISE 8.1: Design a positive pressure dilute-phase pneumatic transport system to carry 500 kg/hr of a powder of particle density 1800 kg/m³ and mean particle size 150 μ m across a μ horizontal distance of 100 metres and a vertical distance of 20 metres using ambient air.

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10-7 Questions Chapter 10 (Continued) (b) Assets acquired by gift or donation—when assets are acquired in this manner a strict cost concept would dictate that the valuation of the asset be zero. However, in this situation, accountants record the asset at its fair market value.

CHAPTER 10

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