

CHAPTER 9

Accounting for Receivables

ASSIGNMENT CLASSIFICATION TABLE

<u>Study Objectives</u>	<u>Questions</u>	<u>Brief Exercises</u>	<u>Do It!</u>	<u>Exercises</u>	<u>A Problems</u>	<u>B Problems</u>
1. Identify the different types of receivables.	1, 2	1	3			
2. Explain how companies recognize accounts receivable.	3	2	4	1, 2	1A, 3A, 4A, 6A, 7A	1B, 3B, 4B, 6B, 7B
3. Distinguish between the methods and bases companies use to value accounts receivable.	4, 5, 6, 7, 8	3, 4, 5, 6, 7	5, 8	3, 4, 5, 6	1A, 2A, 3A, 4A, 5A	1B, 2B, 3B, 4B, 5B
4. Describe the entries to record the disposition of accounts receivable.	9, 10, 11	8	9	7, 8, 9	6A, 7A	6B, 7B
5. Compute the maturity date of and interest on notes receivable.	12, 13, 14, 15, 16	9, 10		10, 11, 12, 13	6A, 7A	6B, 7B
6. Explain how companies recognize notes receivable.		11		10, 11, 12	7A	7B
7. Describe how companies value notes receivable.					7A	7B
8. Describe the entries to record the disposition of notes receivable.	17			12, 13	6A, 7A	6B, 7B
9. Explain the statement presentation and analysis of receivables.	18, 19, 20	3, 12		14	1A, 6A	1B, 6B

Accounting Chapter 9

Mike Jess



Accounting Chapter 9:

International GAAP 2021 Ernst & Young LLP, 2021-03-08 *International GAAP 2021* *International GAAP 2021* is a detailed guide to interpreting and implementing International Financial Reporting Standards IFRS By setting IFRS in a relevant business context it provides insights on how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by EY financial reporting professionals from around the world this three volume guide to reporting under IFRS provides a global perspective on the application of IFRS The book explains complex technical accounting issues clearly by setting IFRS in a practical context with numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world Volume 1 contains the following chapters and sections International GAAP The IASB s Conceptual Framework Presentation of financial statements and accounting policies Non current assets held for sale and discontinued operations First time adoption Consolidated financial statements Consolidation procedures and non controlling interests Separate and individual financial statements Business combinations Business combinations under common control Investments in associates and joint ventures Joint arrangements Disclosure of interests in other entities Fair value measurement Foreign exchange Hyperinflation Intangible assets Property plant and equipment Investment property Impairment of fixed assets and goodwill Capitalisation of borrowing costs Inventories Index of extracts from financial statements for all three volumes Index of standards for all three volumes Index for all three volumes This book is printed on acid free paper responsibly manufactured from well managed FSC certified forests and other controlled sources This material has been prepared for general informational purposes only and is not intended to be relied upon as accounting tax legal or other professional advice Please refer to your advisors for specific advice ey com igaap

International GAAP 2020 Ernst & Young LLP, 2020-02-25 *International GAAP 2020* is a comprehensive guide to interpreting and implementing International Financial Reporting Standards IFRS setting IFRS in a relevant business context and providing insights into how complex practical issues should be resolved in the real world of global financial reporting This book is an essential tool for anyone applying auditing interpreting regulating studying or teaching IFRS Written by financial reporting professionals from around the world this guide to reporting under IFRS provides a global perspective clearly explaining complex technical accounting issues and setting IFRS in a practical context Numerous worked examples and hundreds of illustrations from the published financial reports of major listed companies from around the world are included The 2020 edition has been fully revised and updated with information on the latest IFRS changes and current issues

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Accounting Chapter 9: Bestsellers in 2023 The year 2023 has witnessed a remarkable surge in literary brilliance, with numerous engrossing novels captivating the hearts of readers worldwide. Lets delve into the realm of bestselling books, exploring the engaging narratives that have captivated audiences this year. The Must-Read : Colleen Hoover's "It Ends with Us" This heartfelt tale of love, loss, and resilience has captivated readers with its raw and emotional exploration of domestic abuse. Hoover masterfully weaves a story of hope and healing, reminding us that even in the darkest of times, the human spirit can prevail. Uncover the Best : Taylor Jenkins Reids "The Seven Husbands of Evelyn Hugo" This spellbinding historical fiction novel unravels the life of Evelyn Hugo, a Hollywood icon who defies expectations and societal norms to pursue her dreams. Reids compelling storytelling and compelling characters transport readers to a bygone era, immersing them in a world of glamour, ambition, and self-discovery. Discover the Magic : Delia Owens "Where the Crawdads Sing" This mesmerizing coming-of-age story follows Kya Clark, a young woman who grows up alone in the marshes of North Carolina. Owens crafts a tale of resilience, survival, and the transformative power of nature, captivating readers with its evocative prose and mesmerizing setting. These popular novels represent just a fraction of the literary treasures that have emerged in 2023. Whether you seek tales of romance, adventure, or personal growth, the world of literature offers an abundance of captivating stories waiting to be discovered. The novel begins with Richard Papen, a bright but troubled young man, arriving at Hampden College. Richard is immediately drawn to the group of students who call themselves the Classics Club. The club is led by Henry Winter, a brilliant and charismatic young man. Henry is obsessed with Greek mythology and philosophy, and he quickly draws Richard into his world. The other members of the Classics Club are equally as fascinating. Bunny Corcoran is a wealthy and spoiled young man who is always looking for a good time. Charles Tavis is a quiet and reserved young man who is deeply in love with Henry. Camilla Macaulay is a beautiful and intelligent young woman who is drawn to the power and danger of the Classics Club. The students are all deeply in love with Morrow, and they are willing to do anything to please him. Morrow is a complex and mysterious figure, and he seems to be manipulating the students for his own purposes. As the students become more involved with Morrow, they begin to commit increasingly dangerous acts. The Secret History is a brilliant and suspenseful novel that will keep you speculating until the very end. The novel is a warning tale about the dangers of obsession and the power of evil.

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