

CHAPTER 9

Accounting for Receivables

ASSIGNMENT CLASSIFICATION TABLE

Study Objectives	Questions	Brief Exercises	Do It!	Exercises	A Problems	B Problems
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 6 Test

**Donald J. Guerrieri, F. Barry
Haber, William B. Hoyt, Robert E.
Turner**

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