

CHAPTER 8

Accounting for Receivables

ASSIGNMENT CLASSIFICATION TABLE

| <u>Learning 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 | | | | |
| 2. Explain how companies recognize accounts receivable. | 3 | 2 | | 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 | 1 | 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 | 2 | 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 | 3 | 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 | | 3 | 12, 13 | 6A, 7A | 6B, 7B |
| 9. Explain the statement presentation and analysis of receivables. | 18, 19 | 3, 12 | 4 | 14 | 1A, 6A | 1B, 6B |

Chapter 8 Accounting Answers

Michael Seilmaier



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