

**CHAPTER 5**

**Problem 5-1**

a. Credit sales (75% x 5,000,000)	3,750,000	
Doubtful accounts (2% x 3,750,000)		75,000
Doubtful accounts	75,000	
Allowance for doubtful accounts		75,000
b. Doubtful accounts (1 x 5,000,000)	50,000	
Allowance for doubtful accounts		50,000
c. Required allowance		80,000
Less: Credit balance of allowance		<u>20,000</u>
Doubtful accounts expense		<u>60,000</u>
Doubtful accounts	60,000	
Allowance for doubtful accounts		60,000
d. Required allowance (10% x 500,000)		50,000
Less: Credit balance of allowance		<u>20,000</u>
Doubtful accounts expense		<u>30,000</u>
Doubtful accounts	30,000	
Allowance for doubtful accounts		30,000

**Problem 5-2**

Requirement A

1. Accounts receivable	7,000,000	
Sales		7,000,000
2. Cash	2,450,000	
Sales discount	50,000	
Accounts receivable (2,450,000/98%)		2,500,000
3. Cash	3,900,000	
Account receivable		3,900,000
4. Allowance for doubtful accounts	30,000	
Accounts receivable		30,000
5. Accounts receivable	10,000	
Allowance for doubtful accounts		10,000
Cash	10,000	

# Intermediate Accounting Chapter 5

**F Rizvi**



## Intermediate Accounting Chapter 5:

**Intermediate Accounting, Student Practice and Solutions Manual** Donald E. Kieso, 2019-08-20 The Student Practice and Solutions Manual to accompany Kieso Intermediate Accounting 17e contains a chapter review and a selection of brief exercises exercises and problems with accompanying solutions from Kieso s Problem Set B which is similar to end of chapter material

**Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12** J. David Spiceland, 2004 [Intermediate Accounting, Chapters 1-14, Study Guide](#) Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2000-06-07 This bestseller has powered the careers of countless professionals The new edition builds on the book s reputation for comprehensiveness accuracy and currency incorporating all the recent changes to the accounting literature Updated with the latest developments and standards in the field The book includes a CD ROM with an accounting cycle tutorial a financial statement analysis primer an annual report database spreadsheet tools career resources and more It will help readers develop the knowledge and skills base they need to succeed as professional accountants

**Intermediate Accounting** Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, Laura D. Wiley, 2024-11-07 Intermediate Accounting continues to be the gold standard when it comes to helping students connect the what how and why of accounting Through strategic content updates and the integration of a clear student friendly pedagogy the 19th Edition offers a refreshed modern approach designed to spark effective learning and inspire the next generation of accounting professionals With this new edition the authors have focused on enhancing the readability and accessibility of the text while also ensuring the inclusion of cutting edge topics Conversations on ESG Crypto assets and emerging technologies like AI have been added to drive student engagement and increase the connection between concepts learned in class and their relevance to the industry today To help students move beyond rote memorization and into a deeper understanding of course concepts Intermediate Accounting integrates practice opportunities at the point of learning The end of chapter materials feature a wealth of high quality assessment questions as well including brief exercises exercises analysis problems short answer questions and Multiple choice questions These problems are scaffolded in difficulty to better support student learning and often involve the application of key concepts into real world scenarios Students will also have the chance to work through various hands on activities including Critical Thinking Cases Excel Templates and Analytics in Action problems all within the chapter context These applications help students develop a deeper understanding of course material while building confidence in their critical thinking and decision making skills

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