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individuals that have physical responsibility for assets should not also have access to accounting records (including handling cash and doing bank recs - don't do that) compensating balances -the specified balance that a borrower is asked to maintain in a bank account

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PREVIEW OF CHAPTER 7 Intermediate Accounting  
15th Edition Kieso Weygandt Warfield 7-2 3. 7 Cash  
and Receivables LEARNING OBJECTIVES After studying  
this chapter, you should be able to: 1. Identify items  
considered cash. 2.

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liquid asset, is the standard medium of exchange and

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the basis for measuring and accounting for all items.  
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Accounting INTMD ACCTG Preview text CHAPTER 7  
Cash and Receivables ASSIGNMENT CLASSIFICATION  
TABLE ( TOPIC) Topics Questions Brief Exercises  
Exercises Problems Concepts for Analysis 1.

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Questions Chapter 7 (Continued) This method of providing for uncollectible accounts is quite accurate for purposes of reporting accounts receivable at the net amount expected to be collected in the balance

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sheet.

## **CHAPTER 7**

7 - 2 Test Bank for Intermediate Accounting, Fourteenth Edition MULTIPLE CHOICE —Conceptual (cont.) Answer No. Description d P37. Trade discount uses. a 38. Classification of sales discounts. d 39. Reasons for trade discounts. c 40.

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1 - 7. Test Bank for Intermediate Accounting, Fourteenth Edition. c. Accounting for hard assets. d. Forward-looking information. What is the objective of

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financial reporting? a. Provide information that is useful to management in making decisions. b. Provide information that clearly portray nonfinancial transactions. c.

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The following is a summary review of examination concerns in this area: Account Documentation - The bank must have sufficient documentation to adequately identify and support each account Intermediate accounting chapter 7 cash and receivables test bank. ; Assets and Asset Valuations - Appropriate methodology to determine the market

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value of assets held in IRA and Keogh accounts should be used.

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