# **CHAPTER 8**

# **Accounting for Receivables**

#### ASSIGNMENT CLASSIFICATION TABLE

Learning Objectives		Questions	Brief Exercises	Do HI	Exercises	Problems
1.	Explain how companies recognize accounts receivable.	1, 2, 3	1, 2	1	1, 2, 3, 4	1, 6, 7
2.	Describe how companies value accounts receivable and record their disposition.	4, 5, 6, 7, 8, 9, 10, 11, 12	3, 4, 5, 6, 7, 11	2a, 2b	4, 5, 6, 7, 8, 9, 10, 11	1, 2, 3, 4, 5, 6, 7
3.	Explain how companies recognize value, and dispose of notes receivable.	13, 14, 15, 16,17	8, 9, 10	3	12, 13, 14, 15	6, 7
4.	Describe the statement presentation and analysis of receivables.	18, 19, 20	3, 11, 12	4	16, 17	1, 6, 8, 9

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**Simeon Spiteri** 

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and applicable Riahi Belkaoui explores these questions clearly with numerous illustrations of the accounting techniques embedded in them and offers interpretations designed to help accounting professionals deal with these problems in their work Scholars researchers and students in the academic community will also find his analyses helpful and compelling

Financial Accounting Simeon Spiteri, 2020-04-27 This book will appeal to individuals interested in developing their knowledge in financial accounting including students sitting the Edexcel London exams entrepreneurs and managers It explains the process of recording transactions in depth by considering value added tax The book adopts a practical approach and highlights the main documents that lead to business transactions while also describing accounting controls like bank reconciliation In addition the text addresses the main features and final accounts of different enterprises like sole trader partnership clubs and companies Questions are provided at the end of each chapter in order to help the reader understand the main techniques shown here Financial Accounting Anne Britton, Christopher Waterston, 2006 This text provides an accessible introduction to financial accounting and focuses clearly upon the needs of modular course requirements It considers the European contexts for accounting and provides a careful balance of practice and theory Accounting Jerry J. Weygandt, Paul D. Kimmel, Donald E. Kieso, 2009-11-02 Weygandt helps corporate managers see the relevance of accounting in their everyday lives Challenging accounting concepts are introduced with examples that are familiar to them which helps build motivation to learn the material Accounting issues are also placed within the context of marketing management IT and finance The new Do It feature reinforces the basics by providing guick hitting examples of brief exercises The chapters also incorporate the All About You AAY feature as well as the Accounting Across the Organization AAO boxes that highlight the impact of accounting concepts With these features corporate managers will learn the concepts and understand how to effectively apply them Financial Accounting with International Financial **Reporting Standards** Jerry J. Weygandt, Paul D. Kimmel, 2022-07-20 An essential and intuitive treatment of financial accounting with an international perspective The use of International Financial Reporting Standards is growing rapidly both outside of the United States and within especially as IFRS incorporates more US GAAP rules In the newly updated fifth edition of Financial Accounting with International Financial Reporting Standards a team of accomplished financial practitioners and educators delivers the newest version of their highly anticipated text This important work offers practical end of chapter exercises and practice problems complete with foreign currency examples as well as an emphasis on non US companies and examples It is perfect for accounting students seeking exposure to internationally utilized accounting standards **Introduction to Financial Accounting** Anthony Webster, 2018-04-19 This text provides a terse introduction to Financial Accounting It is aimed at students early career business professionals and career changers It includes many foundational examples drawn from the fields of Investment Management Private Equity and Investment Banking The book is a required resource for courses at Columbia Xi an and Sichuan universities A History of Financial Accounting (RLE

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