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Income Statement

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Financial Statements--Merchandising Company | Intermediate Accounting | CPA Exam FAR | Chp 3 p 7 **FA Chapter 7 Fraud, Internal Control and Cash: PPT Intermediate Accounting Chapter 7 Test**

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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Show all work *Solution 7-143 (a) Deposits in transit, \$4,205
[\$13,889 – (\$11,784 – \$2,100)] Outstanding checks, \$2,780
[\$10,080 – (\$11,100 – \$3,800)] (b) Adjusted cash balance at April 30, \$29,420 (\$27,995 + \$4,205 – \$2,780) OR (\$27,355 + \$3,000 – \$35 – \$900) Per Books \$27,355 13,889 10,080 -0-0-0- To download more slides, ebook, solutions and test bank, visit [http ...](http://...)

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Terms in this set (17) Cash. Includes coin, currency, bank deposits including checking and savings accounts and negotiable instruments such as money orders, cashiers' checks, personal checks and bank drafts.

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

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