

# Chapter 6

## Reporting and Interpreting Sales Revenue, Receivables, and Cash

### ANSWERS TO QUESTIONS

1. The difference between sales revenue and net sales includes the amount of goods returned by customers because the goods were either unsatisfactory or not desired, sales discounts given to business customers, and credit card fees charged by credit card companies (also refer to the answers given below to questions 3, 4 and 5).
2. Gross profit or gross margin on sales is the difference between net sales and cost of goods sold. For example, assuming sales of \$100,000, and cost of goods sold of \$60,000, the gross profit on sales would be \$40,000.
3. A credit card discount is the fee charged by the credit card company for services. When a company deposits its credit card receipts in the bank, it only receives credit for the sales amount less the discount. The credit card discount account either decreases net sales (it is a contra revenue) or increases selling expense.
4. A sales discount is a discount given to customers for payment of accounts within a specified short period of time. Sales discounts arise only when goods are sold on credit and the seller extends credit terms that provide for a cash discount. For example, the credit terms may be 1/10, n/30. These terms mean that if the customer pays within 10 days, 1% can be deducted from the invoice price of the goods. Alternatively, if payment is not made within the 10-day period, no discount is permitted and the total invoice amount is due within 30 days from the purchase, after which the debt is past due. To illustrate, assume a \$1,000 sale with these terms. If the customer paid within 10 days, \$990 would have been paid. Thus, a sales discount of \$10 was granted for early payment.

# Accounting Principles Chapter 6 Solutions

**John William Anderson, Robert Ward  
Lentilhon**



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**Solutions to Problems and Answers to Questions in Principles of Accounting, Introductory** Harry Anson Finney,1948 *Fundamental Accounting Principles* WILD,2017-09-11 *Fundamental Accounting Principles* **Accounting Principles** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-02-28 Weygandt s *Accounting Principles* continues to provide students with a trusted and clear introduction to fundamental accounting concepts which has made this best selling text so popular Helping students get the most out of their accounting course by making practice simple the new edition continues to present the accounting cycle from a sole proprietor perspective whilst providing the latest IFRS integration throughout separate references to GAAP are made at the end of each chapter for courses where needed To maximise student achievement a plethora of additional teaching and learning resources will be available including self tests exercises templates videos and more Using metric units and companies with a more global feel this new text is ideal for courses across the world **Accounting Principles** Jerry J. Weygandt,Paul D. Kimmel,Donald E. Kieso,2018-06-06 *Accounting Principles* provides students with a clear introduction to fundamental accounting concepts with an emphasis on learning the accounting cycle from a sole proprietor perspective This product helps students get the most out of their accounting course by making practice simple Streamlined learning objectives help students use their study time efficiently by creating clear connections between the reading and the homework **Accounting Principles** Roger H. Hermanson,James Don Edwards,1991-10 *Fundamental Accounting Principles* Kermit D. Larson,Barbara Chiappetta,1996 **Principles of Accounting--Solutions to Problems and Answers to Questions** Harry Anson Finney,Herbert E. Miller,1951 **The CPA Examination: Suggested solutions** John William Anderson,Robert Ward Lentilhon,1978 *Study Guide to Accompany Accounting Principles, Third Edition [by] Hermanson, Edwards, and Salmonson* Letricia Gayle Rayburn,1986 **Accounting Principles** Howard S. Noble,Clifford Rollin Niswonger,1957 **Solutions Manual to Study Guide and Working Papers for College Accounting** John Ellis Price,M. David Haddock,Horace R. Brock,1999-04 **Accounting Principles Underlying Federal Income Taxes, 1924, Solutions to Problems** Eric Louis Kohler,1924 **Accounting Principles** Philip E. Fess,1990 *Study Guide to Accompany Fundamental Accounting Principles Chapters 1-17 Financial Chapters* Kermit D. Larson,John J Wild,Barbara Chiappetta,Larson Kermit,Wild John,Chiappetta Barbara,2004-02 Prepared by Barbara Chiappetta Nassau Community College and Janice Klimek Central Missouri State University this guide covers each chapter and appendix with reviews of the learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions **Intermediate Accounting** Donald E. Kieso,Jerry J. Weygandt,Terry D. Warfield,Laura D. Wiley,2024-12-17 *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

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CMA Examination Review: Problems and solutions  
Irvin N. Gleim, Dale L. Flesher, 1992      **Study Guide Vol 1 to accompany FAP Volume 1 (CH 1-12)** John Wild, Kermit Larson, Barbara Chiappetta, 2006-03-29 Covers each chapter and appendix with reviews of learning objectives outlines of the chapters summaries of chapter materials and additional problems with solutions

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