

aCHAPTER 7

CASH AND RECEIVABLES

IFRS questions are available at the end of this chapter.

TRUE-FALSE—Conceptual

Answer	No.	Description
T	1.	Items considered cash.
F	2.	Items considered cash.
F	3.	Items considered cash.
F	4.	Cash equivalents definition.
F	5.	Bank overdrafts.
T	6.	Cash equivalents.
F	7.	Classification of receivables.
F	8.	Items considered trade receivables.
T	9.	Trade discount uses.
T	10.	Sales discounts.
T	11.	Valuation of receivables.
F	12.	Percentage-of-receivables approach.
F	13.	Percentage-of-sales method.
T	14.	Reporting notes receivable.
F	15.	Stated interest rate vs. effective rate.
F	16.	Classification of notes receivable.
T	17.	Recourse liability.
F	18.	Buying receivables with recourse.
T	19.	Selling receivables with recourse.
F	20.	Computing receivables turnover.

MULTIPLE CHOICE—Conceptual

Answer	No.	Description
d	21.	Identification of cash items.
b	22.	Identification of cash items.
d	23.	Classification of travel advance.
d	24.	Items included as cash.
b	25.	Identification of cash items.
a	26.	Classification of post-dated checks.
b	27.	Classification of postage stamps.
d	28.	Compensating balance definition.
b	29.	Classification of cash restricted for plant expansion.
d	30.	Cash equivalent definition.
d	31.	Classification of bank overdraft.
d	32.	Classification of compensating balances.
d	33.	Definition of trade receivables.
d	34.	Identification of trade receivables.
c	35.	Presentation of nontrade receivables.
d	36.	Cash discount definition.

Chapter 7 Cash And Receivables

Christian G. Meyer



Chapter 7 Cash And Receivables:

Reviewing **Chapter 7 Cash And Receivables**: Unlocking the Spellbinding Force of Linguistics

In a fast-paced world fueled by information and interconnectivity, the spellbinding force of linguistics has acquired newfound prominence. Its capacity to evoke emotions, stimulate contemplation, and stimulate metamorphosis is really astonishing. Within the pages of "**Chapter 7 Cash And Receivables**," an enthralling opus penned by a very acclaimed wordsmith, readers attempt an immersive expedition to unravel the intricate significance of language and its indelible imprint on our lives. Throughout this assessment, we shall delve to the book is central motifs, appraise its distinctive narrative style, and gauge its overarching influence on the minds of its readers.

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