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On the other hand, the receivables should be properly accounted as
under: (a) Receivables should be initially recorded at the fair value.
(b) Considering the time value of money, the receivables should be
properly discounted. Such discount should be amortized to interest
revenue over the life of the receivables.

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Questions Chapter 7 (Continued) 6. Two methods of recording
accounts receivable are: 1. Record receivables and sales gross. 2.
Record receivables and sales net. The net method is desirable from
a theoretical standpoint because it values the receivable at its net
realizable value.

CHAPTER 7

CHAPTER 7 Cash and Receivables ASSIGNMENT

CLASSIFICATION TABLE (BY TOPIC) Topics Questions Brief
Exercises Exercises Problems Concepts for Analysis ... Intermediate

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Accounting, 13/e, Solutions Manual (For Instructor Use Only) 7-3
ASSIGNMENT CHARACTERISTICS TABLE Item Description
Level of Difficulty Time

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7-4 ANSWERS TO QUESTIONS 1. (a) An accounting information system collects and processes transaction data and communicates financial information to decision makers. (b) Disagree. An accounting information system applies regardless of whether manual or computerized procedures are used to process the transaction data. 2.

CHAPTER 7

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