

## Chapter 7 Solutions

### EXERCISES

#### Exercise 7-2

##### Requirement 1

Cash and cash equivalents includes:

Cash in bank—checking account	\$22,500
U.S. treasury bills	5,000
Cash on hand	1,350
Undeposited customer checks	<u>1,840</u>
Total	<u>\$30,690</u>

##### Requirement 2

The \$10,000 in 6-month treasury bills should be classified as a current asset along with other temporary investments.

#### Exercise 7-5

##### Requirement 1

$$\text{Sales price} = 100 \text{ units} \times \$600 = \$60,000 \times 70\% = \$42,000$$

##### November 17, 2013

Accounts receivable.....	42,000	
Sales revenue.....		42,000

##### November 26, 2013

Cash (98% x \$42,000).....	41,160	
Sales discounts (2% x \$42,000).....	840	
Accounts receivable.....		42,000

##### Requirement 2

##### November 17, 2013

Accounts receivable.....	42,000	
Sales revenue.....		42,000

# Chapter 7 Solutions Accounting Educator

**Michael Rajnik**



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