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Ledger Analysis in Accounting  
Accounts Receivable and Accounts  
Payable Current Asset Cash: Internal  
Controls for Cash Receipts /u0026

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Most Liquid Asset. Cash. Cash. the standard medium of exchange and basis for measuring and accounting for all other items. Examples of Cash.

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## RECEIVABLES 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

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Trade receivables. T 9. Trade discount  
...

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LEARNING OBJECTIVES After  
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able to: Identify items considered cash. Indicate how to report cash and related items. Define receivables ... - Selection from Intermediate Accounting, 15th Edition [Book]

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- Chapter 7 Cash and ...

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Reporting cash Cash equivalents

Savings account Checking account

Petty cash Cash-in-hand Money

market accounts (that allow

checks/withdrawals) Commercial

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**Test Bank**  
papers Restricted cash Portion of cash set aside for short-term or long-term use  
Compensating balances (legally restricting)  
o Required by lending institutions  
o SEC: portion of any demand deposit which constitutes support for existing borrowing arrangements including outstanding

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Reporting cash /u2022 Summary of  
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10. 11. 12. 13. 14. 15. 16. 17. 18. 19.  
20. items

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CHAPTER CASH AND ...

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1 Chapter 7Cash andReceivables 2

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**Part 1 Cash** Included in cash ; Coin, currency and available funds on deposit. Money orders, certified checks, cashiers checks, savings deposits. Not included in cash ; Postdated checks and IOUs (receivables). Travel advances (receivables or prepaids). Restricted

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Chapter 7 Cash & Receivables. 1.

Cash. Cash includes currency and coins, balances in checking accounts, and items acceptable for deposits in

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these accounts, such as checks and money orders received from customers. 2.

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Most liquid of assets-standard  
medium of exchange-basis for  
measuring and accounting for all  
other items -must be readily available  
to pay current obligations-must be  
free from contractual restrictions that  
limits satisfying debt use ...

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