

6. Three accounting issues associated with accounts receivable are
- depreciating, returns, and valuing.
 - depreciating, valuing, and collecting.
 - recognizing, valuing, and disposing.
 - accrual, bad debts, and disposing.
7. Which of the following would require a compound journal entry?
- To record merchandise returned that was previously purchased on account.
 - To record sales on account.
 - To record purchases of inventory when a discount is offered for prompt payment.
 - To record collection of accounts receivable when a cash discount is taken.
8. Under the allowance method, writing off an uncollectible account
- affects only balance sheet accounts.
 - affects both balance sheet and income statement accounts.
 - affects only income statement accounts.
 - is not acceptable practice.
9. The net amount expected to be received in cash from receivables is termed the
- cash realizable value.
 - cash-good value.
 - gross cash value.
 - cash-equivalent value.
10. Janway sells softball equipment. On November 14, they shipped \$1,000 worth of softball uniforms to Chris Middle School, terms 2/10, n/30. On November 21, they received an order from Douglas High School for \$600 worth of custom printed bats to be produced in December. On November 30, Chris Middle School returned \$100 of defective merchandise. Janway has received no payments from either school as of month end. What amount will be recognized as net accounts receivable on the Balance Sheet as of November 30?
- \$1,600
 - \$1,500
 - \$1,000
 - \$900
11. The existing balance in Allowance for Doubtful Accounts is considered in computing bad debts expense in the
- direct write-off method.
 - percentage of receivables basis.
 - percentage of sales basis.

Prove It Accounts Receivable Test Answers

Huangqi Zhang



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