

Required information

CP8-4 Accounting for Accounts and Notes Receivable Transactions [LO 8-2, LO 8-3]

[The following information applies to the questions displayed below.]

Excusmart Consultants has provided business consulting services for several years. The company has been using the percentage of credit sales method to estimate bad debts but switched at the end of the first quarter this year to the aging of accounts receivable method. The company entered into the following partial list of transactions.

- a. During January, the company provided services for \$360,000 on credit.
- b. On January 31, the company estimated bad debts using 1 percent of credit sales.
- c. On February 4, the company collected \$180,000 of accounts receivable.
- d. On February 15, the company wrote off a \$500 account receivable.
- e. During February, the company provided services for \$310,000 on credit.
- f. On February 28, the company estimated bad debts using 1 percent of credit sales.
- g. On March 1, the company loaned \$17,000 to an employee, who signed a 12% note due in 3 months.
- h. On March 15, the company collected \$500 on the account written off one month earlier.
- i. On March 31, the company accrued interest earned on the note.
- j. On March 31, the company adjusted for uncollectible accounts, based on the following aging analysis, which includes the preceding transactions (as well as others not listed). Prior to the adjustment, Allowance for Doubtful Accounts had an unadjusted credit balance of \$9,200.

Customer	Total	Number of Days Unpaid			
		0-30	31-60	61-90	Over 90
Arrow Ergonomics	\$ 2,100	\$ 900	\$ 800	\$ 500	
Asymetry Architecture	3,000				\$ 3,000
Others (not shown to save space)	106,700	41,500	55,000	6,000	5,000
Weight Whittlers	3,000	3,000			
Total Accounts Receivable	\$118,100	\$46,000	\$55,000	\$7,100	\$9,200
Estimated Uncollectible (%)		31	10%	20%	40%

Answer To Problem Cp9 Accounting

Arturo Cuomo



Answer To Problem Cp9 Accounting:

Private Security Charles P. Nemeth, 2017-09-22 There are few textbooks available that outline the foundation of security principles while reflecting the modern practices of private security as an industry *Private Security An Introduction to Principles and Practice* takes a new approach to the subject of private sector security that will be welcome addition to the field The book focuses on the recent history of the industry and the growing dynamic between private sector security and public safety and law enforcement Coverage will include history and security theory but emphasis is on current practice reflecting the technology driven fast paced global security environment Such topics covered include a history of the security industry security law risk management physical security Human Resources and personnel investigations institutional and industry specific security crisis and emergency planning critical infrastructure protection IT and computer security and more Rather than being reduced to single chapter coverage homeland security and terrorism concepts are referenced throughout the book as appropriate Currently it vital that private security entities work with public sector authorities seamlessly at the state and federal levels to share information and understand emerging risks and threats This modern era of security requires an ongoing holistic focus on the impact and implications of global terror incidents as such the book s coverage of topics consciously takes this approach throughout Highlights include Details the myriad changes in security principles and the practice of private security particularly since 9 11 Focuses on both foundational theory but also examines current best practices providing sample forms documents job descriptions and functions that security professionals must understand to perform and succeed Outlines the distinct but growing roles of private sector security companies versus the expansion of federal and state law enforcement security responsibilities Includes key terms learning objectives end of chapter questions Web exercises and numerous references throughout the book to enhance student learning Presents the full range of career options available for those looking entering the field of private security Includes nearly 400 full color figures illustrations and photographs *Private Security An Introduction to Principles and Practice* provides the most comprehensive up to date coverage of modern security issues and practices on the market Professors will appreciate the new fresh approach while students get the most bang for their buck insofar as the real world knowledge and tools needed to tackle their career in the ever growing field of private industry security An instructor s manual with Exam questions lesson plans and chapter PowerPoint slides are available upon qualified course adoption *Fall Industrial Engineering Conference*, 1986

Accountancy Problems with Solutions Leo Greendlinger, 1911 *Accountancy Problems* Leo Greendlinger, Charles William Gerstenberg, 1913 [Solutions to Problems and Answers to Questions in Principles of Accounting](#) Harry Anson Finney, 1946 **Solutions Manual to Issues in Financial Accounting** Scott Henderson, Graham Peirson, 1984

Accounting Problem Solver William D. Keller, 2011-09-09 Each Problem Solver is an insightful and essential study and solution guide chock full of clear concise problem solving gems Answers to all of your questions can be found in one

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WHAT THIS BOOK IS FOR Students have generally found accounting a difficult subject to understand and learn Despite the publication of hundreds of textbooks in this field each one intended to provide an improvement over previous textbooks students of accounting continue to remain perplexed as a result of numerous subject areas that must be remembered and correlated when solving problems Various interpretations of accounting terms also contribute to the difficulties of mastering the subject In a study of accounting REA found the following basic reasons underlying the inherent difficulties of accounting No systematic rules of analysis were ever developed to follow in a step by step manner to solve typically encountered problems This results from numerous different conditions and principles involved in a problem that leads to many possible different solution methods To prescribe a set of rules for each of the possible variations would involve an enormous number of additional steps making this task more burdensome than solving the problem directly due to the expectation of much trial and error Current textbooks normally explain a given

principle in a few pages written by an accounting professional who has insight into the subject matter not shared by others. These explanations are often written in an abstract manner that causes confusion as to the principle's use and application. Explanations then are often not sufficiently detailed or extensive enough to make the reader aware of the wide range of applications and different aspects of the principle being studied. The numerous possible variations of principles and their applications are usually not discussed and it is left to the reader to discover this while doing exercises. Accordingly the average student is expected to rediscover that which has long been established and practiced but not always published or adequately explained. The examples typically following the explanation of a topic are too few in number and too simple to enable the student to obtain a thorough grasp of the involved principles. The explanations do not provide sufficient basis to solve problems that may be assigned for homework or given on examinations. Poorly solved examples such as these can be presented in abbreviated form which leaves out much explanatory material between steps and as a result requires the reader to figure out the missing information. This leaves the reader with an impression that the problems and even the subject are hard to learn completely the opposite of what an example is supposed to do. Poor examples are often worded in a confusing or obscure way. They might not state the nature of the problem or they present a solution which appears to have no direct relation to the problem. These problems usually offer an overly general discussion never revealing how or what is to be solved. Many examples do not include accompanying diagrams or graphs denying the reader the exposure necessary for drawing good diagrams and graphs. Such practice only strengthens understanding by simplifying and organizing accounting processes. Students can learn the subject only by doing the exercises themselves and reviewing them in class obtaining experience in applying the principles with their different ramifications. In doing the exercises by themselves students find that they are required to devote considerable more time to accounting than to other subjects because they are uncertain with regard to the selection and application of the theorems and principles involved. It is also often necessary for students to discover those tricks not revealed in their texts or review books that make it possible to solve problems easily. Students must usually resort to methods of trial and error to discover these tricks therefore finding out that they may sometimes spend several hours to solve a single problem. When reviewing the exercises in classrooms instructors usually request students to take turns in writing solutions on the boards and explaining them to the class. Students often find it difficult to explain in a manner that holds the interest of the class and enables the remaining students to follow the material written on the boards. The remaining students in the class are thus too occupied with copying the material off the boards to follow the professor's explanations. This book is intended to aid students in accounting overcome the difficulties described by supplying detailed illustrations of the solution methods that are usually not apparent to students. Solution methods are illustrated by problems that have been selected from those most often assigned for class work and given on examinations. The problems are arranged in order of complexity to enable students to learn and understand a particular topic by reviewing the problems in sequence. The

problems are illustrated with detailed step by step explanations to save the students large amounts of time that is often needed to fill in the gaps that are usually found between steps of illustrations in textbooks or review outline books The staff of REA considers accounting a subject that is best learned by allowing students to view the methods of analysis and solution techniques This learning approach is similar to that practiced in various scientific laboratories particularly in the medical fields In using this book students may review and study the illustrated problems at their own pace students are not limited to the time such problems receive in the classroom When students want to look up a particular type of problem and solution they can readily locate it in the book by referring to the index that has been extensively prepared It is also possible to locate a particular type of problem by glancing at just the material within the boxed portions Each problem is numbered and surrounded by a heavy black border for speedy identification

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