

# Chapter 7 Financial Accounting

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accounting that keeps track of a company ' s financial  
transactions. Using standardized guidelines, the  
transactions are recorded ...

CHAPTER 7. 7-4 ANSWERS TO QUESTIONS 1. (a) An accounting  
information system collects and processes transaction data and  
communicates financial information to decision makers.  
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Connect Financial Accounting Chapter 7 Quiz. Q1. On July 9,  
Mifflin Company receives an \$8,500, 90-day, 8% note from  
customer Payton Summers as payment on account. Compute the  
amount due at maturity for the note. (Use 360 days a year.)  
\$8,628; \$8,192; \$8,613; \$8,500; \$8,670; Q2. A company has net  
sales of \$1,200,000 and average accounts ...  
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Why It Matters; 1.1 Explain the Importance of Accounting and Distinguish  
between Financial and Managerial Accounting; 1.2 Identify Users of  
Accounting Information and How They Apply Information; 1.3 Describe  
Typical Accounting Activities and the Role Accountants Play in  
Identifying, Recording, and Reporting Financial Activities; 1.4 Explain  
Why Accounting Is Important to Business Stakeholders

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In this chapter, we cover the creation and use of financial  
accounting statements in the typical business plan, including  
depreciation and taxation issues. We stress the importance of  
creating these financial statements from the top down versus the  
bottom up by basing the figures on details from the demand side  
of the equation, that is, sales and the costs of production.  
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Accounting System Financial Accounting System (preparation of four  
basic financial statements). Managerial Accounting System (preparation of  
detailed plans, forecasts and reports). External Decision Makers (investors,  
creditors, suppliers, customers, etc.). Internal Decision Makers (managers  
throughout the organization).

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Requirements As at 15 August 2019 Page 3 of 3 PART C OFF-  
BALANCE SHEET TRANSACTIONS 7.04 Investment Banks All  
provisions in this Part C of this Chapter 7 do not apply to a Trading  
Participant that is an Investment Bank. 7.05 Records of Off-Balance  
Sheet transactions  
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Accounting considerations for uncollectible receivables. The  
allowance method of accounting for uncollectibles. Notes receivable  
and interest, including dishonored obligations. Chapter 7 reveals that  
receivables arise from a variety of trade and nontrade sources. Trade  
receivables relate to sales of goods and services on account.  
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QUESTIONS BY STUDY OBJECTIVES AND BLOOM’S  
TAXONOMY Item SO BT Item SO BT Item SO BT Item SO  
BT Item SO BT True-False Statements 1. 1 K 9. 2 K sg17. 3 K  
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out of business and liquidates its assets.The court appoints a trustee  
to liquidate the assets of the business, which are then used to pay  
secured creditors, followed by unsecured creditors.Both businesses  
and individuals can declare Chapter 7 bankruptcy. An individual  
filing for Chapter 7 bankruptcy can have most debts ...  
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