

# CHAPTER 18

## SOLUTIONS TO B EXERCISES

### E18-1B (5-10 minutes)

(a)	Notes Receivable.....	445,000	
	Sales Revenue (\$450,000 - \$5,000).....		445,000
(b)	Sales revenue.....		\$ 445,000
	Interest revenue (\$550,000 - \$445,000).....		<u>105,000</u>
	Total revenue.....		\$ <u>550,000</u>

### E18-2B (5-10 minutes)

(a)	Accounts Receivable.....	530,000	
	Sales Revenue.....		480,000
	Unearned Service Revenue.....		50,000
(b)	Sales revenue.....		\$ 480,000
	Service revenue (Installation - \$50,000 x 3/6)		<u>25,000</u>
	Total revenue.....		\$ <u>505,000</u>

### E18-2B (5-10 minutes)

- (a) Gee would recognize \$950,000 of revenue at delivery.
- (b) Gee would recognize \$750,000 at the point of sale.
- (c) Gee would recognize revenue by discounting the payments using an imputed interest rate.

# **Solution Manual Intermediate Accounting Chapter 18**

**J. David Spiceland**



## **Solution Manual Intermediate Accounting Chapter 18:**

*Solutions Manual to Accompany Intermediate Accounting: Chapters 13-22* J. David Spiceland, 2004      **Intermediate Accounting** Thomas R. Dyckman, 1995 Designed for use in an intermediate level accounting course following the introductory course in accounting      **Solutions Manual to Accompany Intermediate Accounting: Chapters 1-12** J. David Spiceland, 2004      **Intermediate Accounting** Sidney Davidson, 1985      **Intermediate Accounting** Jan R. Williams, 1997-09      Intermediate Accounting Donald E. Kieso, Jerry J. Weygandt, Terry D. Warfield, 2022-04-26 Intermediate Accounting by Donald Kieso Jerry Weygandt and Terry Warfield has always been and continues to be the gold standard Through significant updates the 18th Edition presents a refreshed accessible and modern approach with new perspectives that help connect students to the what the why and the how of accounting information In the intermediate accounting course it can be difficult for students to understand the technical details and retain and recall core course topics To move beyond basic understanding students work through new integrated practice right at the point of learning and high quality assessment at varying levels helping them to learn concepts more efficiently and create connections between topics and real world application Throughout the course students also work through various hands on activities including Critical Thinking Cases Excel Templates and Analytics in Action problems all within the chapter context These applications help students develop an accounting decision making mindset and improve the professional judgement and communication skills needed to be successful in the profession With Intermediate Accounting 18th Edition you will be able to spark efficient and effective learning help create the bridge to student success and inspire and prepare students to be the accounting professionals of tomorrow      **Intermediate Accounting** Spiceland, James Sepe, Mark W. Nelson, Lawrence A. Tomassini, 2009 Containing real world examples Intermediate Accounting discusses the financial reporting function of accounting in the context of the decision supporting role it serves This edition is thoroughly revised now including more application and analysis problems      **Solutions Manual** Spiceland, Spiceland-Sepe, 2000-04      Intermediate Accounting J. David Spiceland, James Sepe, Lawrence A. Tomassini, 2005-11 Adopters and reviewers praise Intermediate Accounting 4e by Spiceland Sepe Tomassini for its superior readability strong supplements package learning system good EOC real world flavor consistent quality and high student engagement SST 4e will gain support in both traditional and progressive accounting departments especially those looking for a more concise decision making text that reinforces challenging concepts The authors have created a flexible text with a student friendly writing style that focuses on explaining not only how to apply a procedure but why it s applied SST 4e is built around a Learning System designed to prepare students for the new CPA exam and the business world by emphasizing decision making Acknowledging the diversity of students and their learning styles the authors have created a clear text and varied supplemental materials to aid the success of every student SST 4e also provides a flexible and consistent supplemental package for instructors      *Subject Guide to Children's Books in Print 1997* Bowker

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Sepe, Lawrence A. Tomassini, 2005-11 Adopters and reviewers praise Intermediate Accounting 4e by Spiceland Sepe

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