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CHAPTER 8—Solutions RECEIVABLES

Discussion Questions

DQ1.	Accrual accounting and valuation are violated by the direct charge-off method because uncollectible accounts expense is recorded in an accounting period different from the one in which the sale takes place and accounts receivable are not valued at net realizable value.
DQ2.	Both Allowance for Uncollectible Accounts and Accumulated Depreciation are contra-asset accounts, but their purposes are different. Allowance for Uncollectible Accounts serves to value accounts receivable at their net realizable value. On the other hand, Accumulated Depreciation shows how much of the cost of plant and equipment has been allocated as an expense to previous accounting periods. It does not serve to value plant assets at net realizable value.
DQ3.	An accrual of interest income is not required if the interest income earned as of the end of the period was received on the last day of the accounting period.
DQ4.	The primary advantage when a company finances its receivables is improved financial flexibility (cash flows).
DQ5.	The result of increasing credit terms from 15 to 30 days is a smaller receivable turnover and longer average days to collect. These changes occur because average accounts receivable increases relative to sales. The change will have an adverse effect on cash flows because, on average, the company will have to wait longer to receive cash from sales.
DQ6.	A decreasing receivables turnover and an increasing days' sales uncollected from

Managerial Accounting Needles 10th Edition Solutions

M Carnoy



Managerial Accounting Needles 10th Edition Solutions:

Managerial Accounting Needles 10th Edition Solutions Book Review: Unveiling the Magic of Language

In an electronic digital era where connections and knowledge reign supreme, the enchanting power of language has become much more apparent than ever. Its ability to stir emotions, provoke thought, and instigate transformation is actually remarkable. This extraordinary book, aptly titled "**Managerial Accounting Needles 10th Edition Solutions**," written by a very acclaimed author, immerses readers in a captivating exploration of the significance of language and its profound impact on our existence. Throughout this critique, we will delve into the book's central themes, evaluate its unique writing style, and assess its overall influence on its readership.

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