

Financial and Managerial Accounting 10th Edition Needles Solutions Manual

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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

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Lei Shi



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Whispering the Secrets of Language: An Emotional Quest through **Needles Financial Accounting 10th Edition Solutions Manual**

In a digitally-driven world where screens reign great and immediate transmission drowns out the subtleties of language, the profound secrets and emotional subtleties concealed within words often move unheard. However, nestled within the pages of **Needles Financial Accounting 10th Edition Solutions Manual** a charming literary treasure pulsing with fresh thoughts, lies a fantastic journey waiting to be undertaken. Composed by a talented wordsmith, that charming opus invites readers on an introspective journey, lightly unraveling the veiled truths and profound influence resonating within the cloth of each and every word. Within the psychological depths of this touching review, we will embark upon a heartfelt exploration of the book's core themes, dissect its fascinating writing type, and succumb to the strong resonance it evokes serious within the recesses of readers' hearts.

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