

Account Receivable Problem

SAMPLE QUESTION FOR TEST

Sales Approach

On December 31, 2020 , Company ABC has the following information as presented below

Account	Debit \$	Credit \$
A/C Receivable	21,000	
ADA	3,300	
Sales [\$28,500 cash sales]		114,000

Required

PART 1 [Use 2 %sales Approach]

- Calculate Credit sales
- Calculate bad debt
- Journalize the bad debt and the Allowance for doubtful debt
- Post them on T – account
- Show the balance extract for the account receivable

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American Institute of Accountants



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Table of Contents Accounts Receivable Test Questions Answers

1. Understanding the eBook Accounts Receivable Test Questions Answers
 - The Rise of Digital Reading Accounts Receivable Test Questions Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Accounts Receivable Test Questions Answers
 - Exploring Different Genres
 - Considering Fiction vs. Non-Fiction
 - Determining Your Reading Goals
3. Choosing the Right eBook Platform
 - Popular eBook Platforms
 - Features to Look for in an Accounts Receivable Test Questions Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Accounts Receivable Test Questions Answers
 - Personalized Recommendations
 - Accounts Receivable Test Questions Answers User Reviews and Ratings

- Accounts Receivable Test Questions Answers and Bestseller Lists
- 5. Accessing Accounts Receivable Test Questions Answers Free and Paid eBooks
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 - Highlighting and Note-Taking Accounts Receivable Test Questions Answers
 - Interactive Elements Accounts Receivable Test Questions Answers
- 8. Staying Engaged with Accounts Receivable Test Questions Answers
 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Accounts Receivable Test Questions Answers
- 9. Balancing eBooks and Physical Books Accounts Receivable Test Questions Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Accounts Receivable Test Questions Answers
- 10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
- 11. Cultivating a Reading Routine Accounts Receivable Test Questions Answers
 - Setting Reading Goals Accounts Receivable Test Questions Answers
 - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Accounts Receivable Test Questions Answers
 - Fact-Checking eBook Content of Accounts Receivable Test Questions Answers
 - Distinguishing Credible Sources

13. Promoting Lifelong Learning
 - Utilizing eBooks for Skill Development
 - Exploring Educational eBooks
14. Embracing eBook Trends
 - Integration of Multimedia Elements
 - Interactive and Gamified eBooks

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