

# 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                                                                                                                                                                                                                                                                                                                                                                                            |

# Needles Financial Accounting 10th Edition Solutions Manual

**Roman Wölfel**



**Needles Financial Accounting 10th Edition Solutions Manual:**

## Decoding **Needles Financial Accounting 10th Edition Solutions Manual**: Revealing the Captivating Potential of Verbal Expression

In a time characterized by interconnectedness and an insatiable thirst for knowledge, the captivating potential of verbal expression has emerged as a formidable force. Its ability to evoke sentiments, stimulate introspection, and incite profound transformations is genuinely awe-inspiring. Within the pages of "**Needles Financial Accounting 10th Edition Solutions Manual**," a mesmerizing literary creation penned with a celebrated wordsmith, readers set about an enlightening odyssey, unraveling the intricate significance of language and its enduring affect our lives. In this appraisal, we shall explore the book is central themes, evaluate its distinctive writing style, and gauge its pervasive influence on the hearts and minds of its readership.

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