

Financial Accounting

6. Which of the following statements is true?
- a. Credit sales increase receivables.
 - b. Collections on account decrease receivables.
 - c. Write-offs of accounts decrease receivables.
 - d. All of these statements are true.
7. Duncan Corporation began 2018 with a balance in Accounts Receivable of \$500,000. Service revenue, all on account, for the year totaled \$2,600,000. The company ended the year with a balance in Accounts Receivable of \$700,000. Duncan's bad-debt write-offs are nonexistent. How much cash did the company collect from customers in 2018?
- a. \$3,300,000
 - b. \$2,600,000
 - c. \$2,800,000
 - d. \$2,400,000

Use the following information to answer questions 8–12.

Jackson Company had the following information in 2018:

Accounts receivable 12/31/18	\$ 8,000
Allowance for uncollectible-accounts credit balance 12/31/18 (before adjustment)	900
Credit service revenue during 2018	39,000
Cash service revenue during 2018	20,000
Collections from customers on account during 2018	40,000

8. Uncollectible accounts are determined by the percent-of-sales method to be 3% of credit sales. How much is uncollectible-account expense for 2018?
- a. \$1,010
 - b. \$900
 - c. \$320
 - d. \$1,170
9. Uncollectible account expense for 2018 is \$1,615. What is the adjusted balance in the Allowance account at year-end for 2018?
- a. \$650
 - b. \$2,515
 - c. \$1,615
 - d. \$900

Pearson My Accounting Lab Answers

David Kirk



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Table of Contents Pearson My Accounting Lab Answers

1. Understanding the eBook Pearson My Accounting Lab Answers
 - The Rise of Digital Reading Pearson My Accounting Lab Answers
 - Advantages of eBooks Over Traditional Books
2. Identifying Pearson My Accounting Lab 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 Pearson My Accounting Lab Answers
 - User-Friendly Interface
4. Exploring eBook Recommendations from Pearson My Accounting Lab Answers
 - Personalized Recommendations
 - Pearson My Accounting Lab Answers User Reviews and Ratings
 - Pearson My Accounting Lab Answers and Bestseller Lists
5. Accessing Pearson My Accounting Lab Answers Free and Paid eBooks
 - Pearson My Accounting Lab Answers Public Domain eBooks
 - Pearson My Accounting Lab Answers eBook Subscription Services
 - Pearson My Accounting Lab Answers Budget-Friendly Options

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 - Pearson My Accounting Lab Answers Enhanced eBook Features
7. Enhancing Your Reading Experience
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 - Highlighting and Note-Taking Pearson My Accounting Lab Answers
 - Interactive Elements Pearson My Accounting Lab Answers
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 - Joining Online Reading Communities
 - Participating in Virtual Book Clubs
 - Following Authors and Publishers Pearson My Accounting Lab Answers
9. Balancing eBooks and Physical Books Pearson My Accounting Lab Answers
 - Benefits of a Digital Library
 - Creating a Diverse Reading Collection Pearson My Accounting Lab Answers
10. Overcoming Reading Challenges
 - Dealing with Digital Eye Strain
 - Minimizing Distractions
 - Managing Screen Time
11. Cultivating a Reading Routine Pearson My Accounting Lab Answers
 - Setting Reading Goals Pearson My Accounting Lab Answers
 - Carving Out Dedicated Reading Time
12. Sourcing Reliable Information of Pearson My Accounting Lab Answers
 - Fact-Checking eBook Content of Pearson My Accounting Lab 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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