

ACCOUNTING^{10E} PRINCIPLES

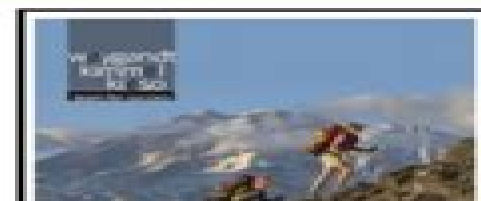
CHAPTER 9

Accounting for Receivables

Study Objectives

After studying this chapter, you should be able to:

- 1 Identify the different types of receivables.
- 2 Explain how companies recognize accounts receivable.
- 3 Distinguish between the methods and bases companies use to value accounts receivable.
- 4 Describe the entries to record the disposition of accounts receivable.
- 5 Compute the maturity date of and interest on notes receivable.
- 6 Explain how companies recognize notes receivable.



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