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9 1 explain the revenue recognition principle and how it relates to current and future sales and purchase transactions 9 2 account for uncollectible accounts using the balance sheet and income statement approaches 9 3 determine the efficiency of receivables management using financial ratios

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in this video i walk you through chapter 9 receivables i cover content including notes receivable and discounted notes bad debt expense the allowance for doubtful accounts the direct and

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1 1 explain the importance of accounting and distinguish between financial and managerial accounting 1 2 identify users of accounting information and how they apply information 1 3 describe typical accounting activities and the role accountants play in identifying recording and reporting financial activities

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chapter 9 learning objectives lo1 identify and explain current versus long term liabilities lo2 record and disclose known current liabilities lo3 record and disclose estimated current liabilities lo4 explain calculate and record long term loans concept self check use the following as a self check while working through chapter 9

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lo 9 3 determine the efficiency of receivables management using financial ratios lo 9 4 discuss the role of accounting for receivables in earnings management lo 9 5 apply revenue recognition principles to long term projects lo 9 6 explain how notes receivable and accounts receivable differ

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the primary financial statements prepared for a sole proprietorship are the income statement and the balance sheet two other statements the statement of changes in owner s equity and the statement of cash flows are also often prepared

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1 1 define managerial accounting and identify the three primary responsibilities of management 1 2 distinguish between financial and managerial accounting 1 3 explain the primary roles and skills required of managerial accountants 1 4 describe the role of the institute of management accountants and the use of ethical standards

<u>chapter 9 receivables national association of credit management</u> *Jan 01* 2023

chapter 9 receivables discussion questions receivables are normally classified as 1 accounts receivable 2 notes receivable or 3 other receivables dan s hardware should use the direct write off method because it is a small business that has relatively small number and volume of accounts receivable contra asset credit balance

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chapter 9 reporting and analyzing assets note this worksheet is intended as an optional study guide do not submit to the instructor learning objectives 1 describe how the historical cost principle applies to plant assets

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receivables are valued and reported in the balance sheet at their gross amount less any sales returns and allowances and less any cash discounts the three primary accounting problems with accounts receivable are 1 recognizing 2 depreciating and 3 disposing

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