

Accounting - Accounts Receivable Topics**Accounting - Accounts Payable Topics**

Sales per Day Formula	Monthly Payments
Net A/R Formula	Quarterly Purchases A
Net Sale Amount A	Monthly Returns A
Sales Tax Rate A	Return Percentages A
Credit Term Calculations A	Discount Percentages A
Credit Term Calculations B	Invoice Calculations A
Credit Term Calculations C	Invoice Calculations B
Sales Discounts	Invoice Calculations C
Net Sales	Invoice Calculations D
Effects on Net Cash	Charts of Accounts B
Entries and Postings	Chart of Accounts A
Scheduling	Chart of Accounts C
Recording Transactions	Charts of Accounts D
Receivables Risks	Checking Procedures
Auditing Receivables	Returned Merchandise
Revenue Recognition	Understated Accounts
Disputed Invoices	Ledger Purpose
Payment Methods	Definition
Transaction Entries A	Accruals
Transaction Entries B	Classifying Accrued Liability
Bad Debt Write – Off	Acquisition Transactions
Uncleared Checks/Deposits	Payment Transactions
Value of Sales	Check Transactions
Journal-Ledger Entries	Cash Payment Journal
Tracking Receivables	Analyzing Assets and Liabilities A
Customer Payments	Analyzing Assets and Liabilities B
DSO Formula	Identify Ship Date
A/R Definition	Calculate Tax
Revenue Definition	Calculate Refund
Hiding Embezzlement	Early Payment A
Shareholder Loan	Identify Hourly Rate
Sales Discount Terms	Calculate Total A
Uncollectible Accounts	Calculate Total B
Sales Journal	Calculate Amount Due
Cash Receipts Journal	
Returned Merchandise	
Shipping Date	
Sales Postings	
Control Account	
Bad Debt/Income Statement	
Bad Debt/Balance Sheet	
Transaction Recording	
Transaction Posting	
Balance Sheet Listing	