



Business Accounting (Paperback)

By Harold Dudley Greeley

Rarebooksclub.com, United States, 2013. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can usually download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1920 edition. Excerpt: .an account is overdue is only one criterion by which its realizability may be judged. The collection methods of the creditor may be at fault, the debtor may for a time be financially embarrassed, collateral may have been deposited with the creditor as a protection against loss, the general financial condition of a community in which the debtor lives may be temporarily under a physical handicap--as after a disastrous fire, earthquake, bad harvest, or the bankruptcy of an important local enterprise. All the foregoing facts need consideration before classifying a particular account. An account receivable which seems to be bad may ultimately be collected and therefore no account should be ruled off the ledger unless its status as non-collectible is established beyond all reasonable doubt; e.g., if an execution has been returned unsatisfied or the debtor has received a discharge in bankruptcy. When accounts...



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