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The 2006 financial statements of MM Company report net sales of \$30.7 billion. Accounts receivable (net) are \$3.7 billion at the beginning of the year and \$3.2 billion at the end of the year. Compute MM's receivables turnover ratio. Compute MM's average collection period for accounts receivable in days. (Round answers to 3 decimal places, e.g. 5.221.)

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information include a company's shareholders. Choose your answer from the pull-down menu below. Question 3. Interest expense would be classified under operating activities. ...

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process, (2) production cost reports, (3) product costs computed for each accounting period, and (4) unit costs computed based on total manufacturing costs. 5. Mel is correct. The flow of costs is the same in process cost accounting as in job order cost accounting. The method of assigning costs, however, is significantly different. 6.

### **CHAPTER 21**

Identify the types of accounting changes. 2. Describe the accounting for changes in accounting principles. 1 3. Understand how to account for retrospective ... ANSWERS TO QUESTIONS 1. The major reasons are: (1) Desire to show better profit picture. ... Questions Chapter 22 (Continued) 8. (a) Charge to expense—possibly separately disclosed. ...

### **CHAPTER 22**

ANSWERS TO QUESTIONS 1. (a) Under the time period assumption, an accountant is required to determine the relevance of each business transaction to specific accounting periods. (b) An accounting time period of one year in length is referred to as a fiscal year. A fiscal year that extends from January 1 to December 31 is referred to as a calendar ...

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