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and a debit to the cash account. ... We use double entry accounting all around the ... BAF3M Final Exam Review Jan 29 2013 - Grade 11 Accounting Owing to the fact that the business does not collect cash equal to the sale amount, an "Account Receivable" account must be created to record the cash owed to the retailer by the manufacturer. Double Entry: (Assume original price is \$100.00, and the coupon is for \$10.00.) Accounting for Retail Coupons, Copyright © 2001 Art Lightstone BAF3M - Accounting Terms (Master List) Grade 11 accounting terms. STUDY. PLAY. account. ... It lists the cash received from customers on account. cash sales slip. A business form showing the details of a transactions in which goods or services are

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