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financing because debt must be repaid
at specific points in time, whether the

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PROBLEM (a) RLF COMPANY Accounts

Receivable Aging Schedule May 31,

2015 Proportion Amount Probability

Estimated of in of Non- Uncollectible

Total Category Collection Amount Not

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yet due .600 \$ 840,000 .02 \$16,800 Less
than 30 days past due .220 308,000 .04
12,320 30 to 60 days past due .090
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