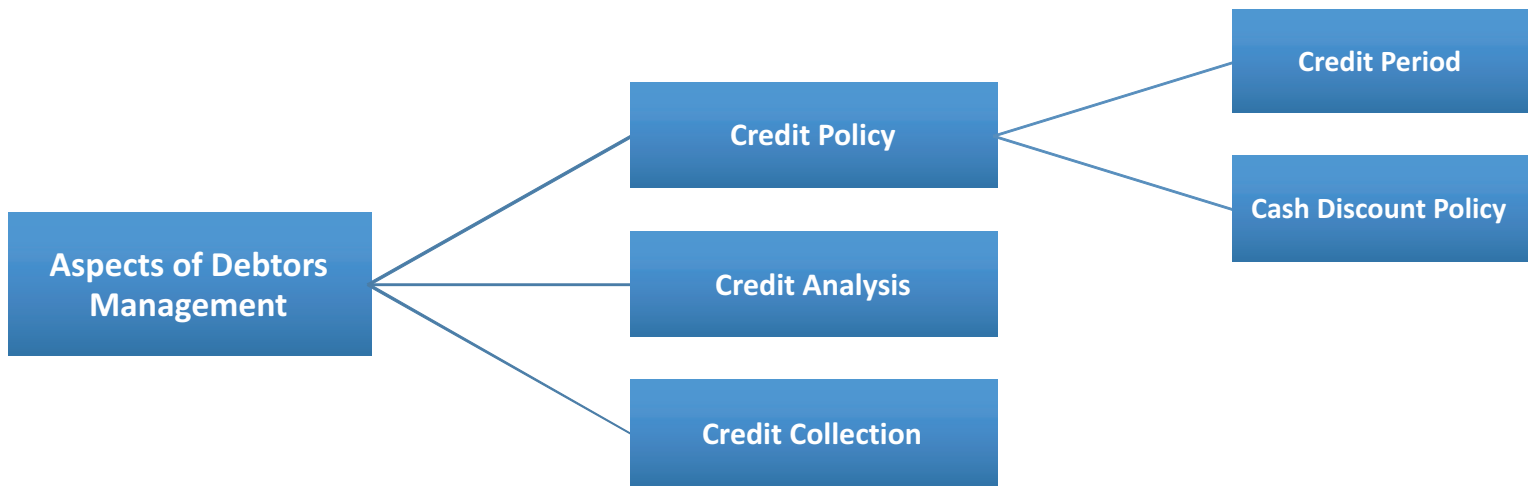
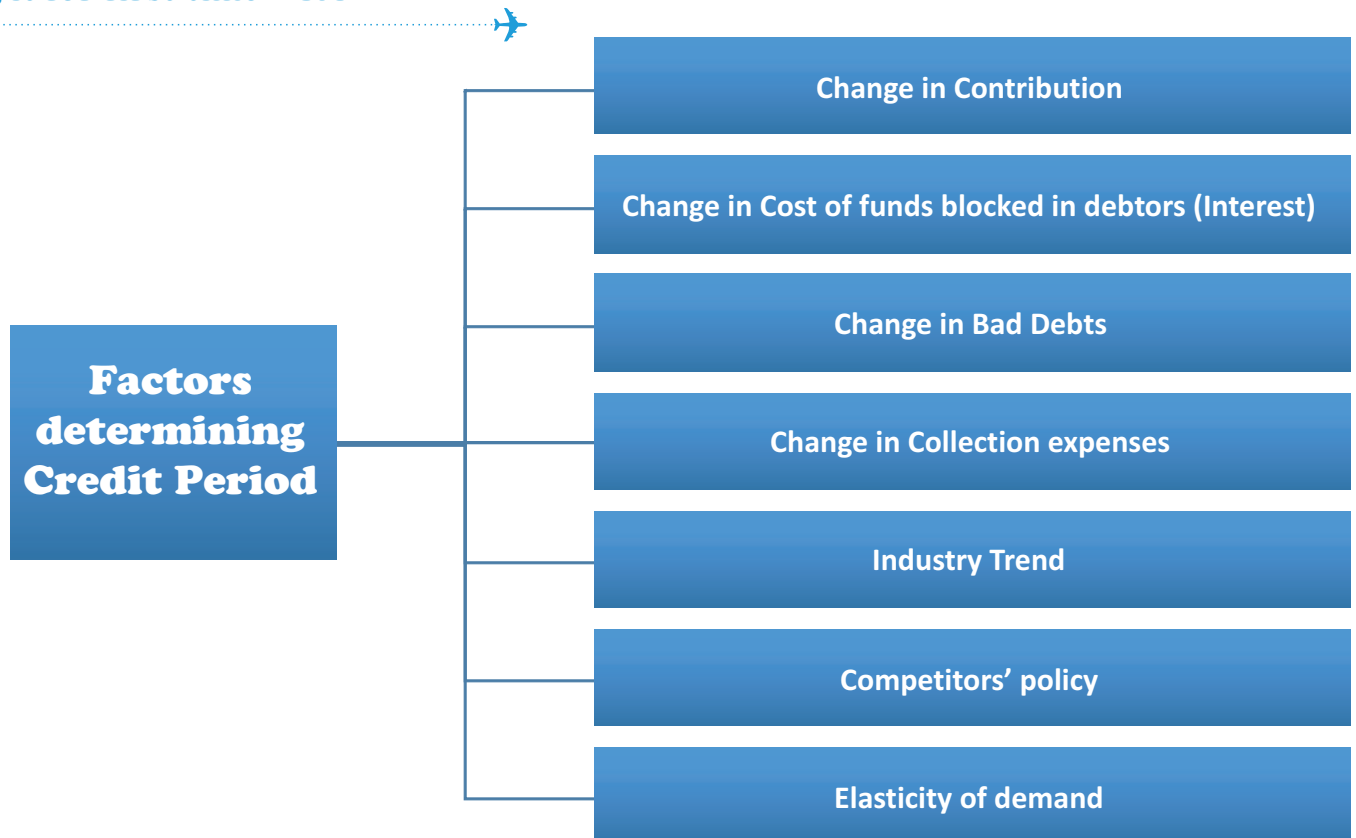


Debtor Management



“Even if it takes one extra attempt, do quality studies. Because repairing a poor building is much more costlier than making more efforts while making it for first time” TM



Keep in mind that:

- 1) Increase in contribution is a plus point and decrease in contribution is a minus point
- 2) Increase in Interest, Bad Debts & collection expenses is minus point and vice versa.
- 3) Calculate debtors on cost of sales (variable cost + Fixed cost).
- 4) If fixed cost is not given in the question assume it to be zero.
- 5) If fixed cost per unit is given then multiply it by number of units at which it is given.
- 6) If no information of cost is given then calculate debtors on sales.
- 7) Bad Debts should be calculated on sales. (If you calculate bad debts on cost of sales then take contribution on realized credit sales and not on total credit sales. Final answer will remain same. Therefore it is better to calculate bad debts on sales.)



For Remaining Pages of Debtors Management Concept Sheet and Concept Sheets of all other chapter of CA Inter FM (new/old syllabus)

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