



The following table summarizes the		
Account	Amount	Unit
Accounts receivable	100,000	100,000
Allowance for doubtful accounts	(10,000)	(10,000)
Net accounts receivable	90,000	90,000
Accounts payable	50,000	50,000
Accrued liabilities	20,000	20,000
Deferred revenue	30,000	30,000
Prepaid expenses	10,000	10,000
Property, plant, and equipment	150,000	150,000
Intangible assets	20,000	20,000
Goodwill	10,000	10,000
Other assets	10,000	10,000
Total assets	500,000	500,000
Accounts payable	50,000	50,000
Accrued liabilities	20,000	20,000
Deferred revenue	30,000	30,000
Prepaid expenses	10,000	10,000
Property, plant, and equipment	150,000	150,000
Intangible assets	20,000	20,000
Goodwill	10,000	10,000
Other liabilities	10,000	10,000
Total liabilities	250,000	250,000
Common stock	100,000	100,000
Retained earnings	150,000	150,000
Total equity	250,000	250,000
Total liabilities and equity	500,000	500,000

Collection of accounts receivable

Amount (in thousands)

1. In January, the company collected a receivable for the amount of \$100,000, which was recorded in the Accounts Receivable account. The receivable was recorded for \$100,000, which was the amount of \$100,000.

2. The "Cash" account is shown in the actual figure that shows the full amount. There should not be any other figures.

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