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©Cambridge Business Publishers, 2011 Solutions Manual, Chapter 6 6-9 M6-21 (10 minutes) Bad debt expense of \$2,400 (\$120,000 × 0.02) would cause the allowance for uncollectibles to increase by the same amount. If the allowance increased by only \$2,100 for the period, Sloan Company must have written off accounts totaling \$300.

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