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Document ID REV106	Title INVOICING AND ACCOUNTS RECEIVABLE	Print Date mm/dd/yyyy
Revision 0.0	Prepared By Preparer's Name / Title	Date Prepared mm/dd/yyyy
Effective Date mm/dd/yyyy	Reviewed By Reviewer's Name / Title	Date Reviewed mm/dd/yyyy
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Policy: Accounting is responsible for the timely preparation and distribution of invoices to optimize cash flow and customer payments. Accounting will also maintain accurate records over Accounts Receivable and abide by proper internal controls.

Purpose: To explain the methods for the preparation of invoices and accounts receivable records processing.

Scope: This procedure applies to all product sales and services provided by the company.

Procedure:

1.0 SALES ORDER ROUTING AND REVIEW

1.1 Shipping will immediately forward to Billing completed Sales Orders as per procedure REV105 SHIPMENT OF GOODS along with shipping documentation and the customer's Purchase Order. All Sales Orders will be routed on a daily basis to ensure prompt billing. Accounts Receivable will then prepare invoices to be mailed by the next business day.

1.2 The SALES ORDER should already contain all pertinent billing information as part of the company's REV104 SALES ORDER ACCEPTANCE procedure. However, as part of proper internal control, Billing will verify the information contained on the customer's purchase order or company order form with the sales order and completed shipping documentation.

As part of this review process, the propriety and accuracy of contact information, prices, credit terms, transportation charges, extensions, and footings will be determined.

2.0 INVOICE PREPARATION AND POSTING

2.1 The next sequentially numbered REV106-1 INVOICE will be prepared from the information from the Sales Order (see REV101-1 SALES ORDER) and will include the invoice date, date of shipment, description of items shipped with model numbers, quantity, selling price, and extended amounts and the customer's shipping and billing addresses.

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Memoirs of a Mule Rider Macon Jefferys, 2009-03 Misty memories of a boy born to a poor sharecropper in the worst economic depression the world has ever known come to life with dramatic clarity in this troublinhg memoir Trapped into surviving on the pittance realized by his family for growing the deadly health killing tobacco plant Jeff struggles to understand the societal contradictions that control his existence throughout the twentieth century Imagination and dreamy fantasies fertilize larger hopes for him as he plows his father s lonely fields and wrestles with the arbitrary behavioral imperatives that control his life Cruelly deprived of broad cultural stimulation Jeff struggles to realize dreams fostered by Hollywood myths and pulp fiction Plentiful food a gift of the land adequate housing and most of all a pervassive love and caring concern by others sharing this coimmunity of poverty and hard work not only are sustaining but

give him sweet lasting memories of those hard times Anger at deprivations endured by his parents fuel ambitions to escape a life growing the noxious crops of tobacco Nourished by the love warmth and generosity of a large extended family living a similar life Jeff survives to engage the larger world where he encounters the many problems that befall allhuman beings

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