



Chapter 5: Installment Sales Contracts and Hire Purchase Agreements

1. Definition of an Installment Sales Contract
2. Accounting Methods for Installment Sales
 - 2.1 Installment Sales Contract
 - 2.2 Hire Purchase Agreement
3. Trade-in Goods



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4. Default on Installment Payments

4.1 Installment Sales Contract

4.2 Hire Purchase Agreement

5. Considerations: Installment Sales Contracts / Hire Purchase Agreements

6. Disclosure of Information