

Name:

B-07.04

Date:

Section:

(a)

(b)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
various				
	<i>To record the write off of uncollectible accounts</i>			

(c)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Dec. 31				
	<i>To adjust the allowance account from a \$18,000 balance to the target balance of _____</i>			

(d) Accounts Receivable

Less: Allowance for Uncollectible Accounts

(e)