

Name:

**B-07.05(a)**

Date:

Section:

(a)

<u>AGE</u>	<u>BALANCE</u>	<u>ESTIMATED % UNCOLLECTIBLE</u>	<u>ESTIMATED AMOUNT UNCOLLECTIBLE</u>
0 to 30 days			
31 to 60 days			
61 to 120 days			
Over 120 days			

Accounts Receivable

Less: Allowance for Uncollectible Accounts

Name:

**B-07.05(b,c)**

Date:

Section:

(b)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Dec. 31				

(c)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Dec. 31				