

Name:

B-07.06

Date:

Section:

(a)

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Jan. 31				
	<i>To record January sales</i>			
Jan. 31				
	<i>To establish the uncollectible accounts expense for January sales (20%)</i>			
Jan. 31				
	<i>To write-off accounts deemed uncollectible</i>			

GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Feb. 28				
	<i>To record February sales</i>			
Feb. 28				
	<i>To establish the uncollectible accounts expense for February sales (20%)</i>			
Feb. 28				
	<i>To write-off accounts deemed uncollectible</i>			

Name:

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GENERAL JOURNAL				
Date	Accounts	Debit	Credit	
Mar. 31				
	<i>To record March sales</i>			
Mar. 31				
	<i>To establish the uncollectible accounts expense for March sales (20%)</i>			
Mar. 31				
	<i>To write-off accounts deemed uncollectible</i>			

(b)

(c)

Name:

**B-07.06**

Date:

Section:

(d)

(e)