(a)

(b)

GENERAL JOURNAL				
Date	**Accounts**		**Debit**	**Credit**
various				
	To record the write off of uncollectible accounts			

(c)

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

(d)

Accounts receivable

Less: Allowance for Uncollectible Accounts

(e)