Wiggins Corporation utilizes an accounting software package that is capable of producing a detailed aging of outstanding accounts receivable. Following is the aging schedule as of December 31, 20X2.

Casper Wiggins has owned and operated Wiggins Corporation for many years and has a very good sense of the probability of collection of outstanding receivables, based on an aging analysis. The following table reveals the likelihood of collection:

(a) Prepare an aging analysis, and show how accounts receivable and the related allowance for uncollectibles should appear on the balance sheet at December 31.

(b) Prepare the necessary journal entry to update the allowance for uncollectibles, assuming the balance prior to preparing the aging was a $15,000 credit.

(c) Prepare the necessary journal entry to update the allowance for uncollectibles, assuming the balance prior to preparing the aging was a $5,000 debit. How could the allowance account have contained a debit balance?