

(a)

Spreadsheet						
	A	B	<i>fx</i>			
			C	D	E	F
1	Age	Balance	Estimated % Uncollectible	Estimated Amount Uncollectible		
2	0 to 30 days					
3	31 to 60 days					
4	61 to 120 days					
5	Over 120 days					
6						
7						

Accounts receivable
 Less: Allowance for uncollectibles

(b)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
Dec. 31				

(c)

GENERAL JOURNAL				
Date	Accounts		Debit	Credit
Dec. 31				