

(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</i> | | | |
| Jan. 31 | | | | |
| | <i>To write-off accounts deemed uncollectible</i> | | | |
| Jan. 31 | | | | |
| | <i>To record cash collecttions</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</i> | | | |
| Feb. 28 | | | | |
| | <i>To write-off accounts deemed uncollectible</i> | | | |
| Feb. 28 | | | | |
| | <i>To record cash collecttions</i> | | | |

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</i> | | |
| Mar. 31 | | | |
| | <i>To write-off accounts deemed uncollectible</i> | | |
| Mar. 31 | | | |
| | <i>To record cash collections</i> | | |

(b)

(c)