

BE 8-1

DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
20xx					
Mar	17				
		<i>applied on account</i>			
	17				
		<i>wrote off uncollectible</i>			
Jul	29				
		<i>reinstated account</i>			
	29				
		<i>applied on account</i>			

BE 8-2

DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
20xx					
Mar	17				
		<i>applied on account</i>			
	17				
		<i>wrote off uncollectible</i>			
Jul	29				
		<i>reinstated account</i>			
	29				
		<i>applied on account</i>			

BE 8-3

DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
20xx					
Dec	31	Bad Debt Expense			
		Allowance for Doubtful Accounts			
		<i>adjust uncollectible allowance</i>			

Accounts Receivable balance:	
Allowance for Doubtful Accounts balance:	
Net Realizable Value of A/R:	

BE 8-4

DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
20xx					
Dec	31	Bad Debt Expense			
		Allowance for Doubtful Accounts			
		<i>adjust uncollectible allowance</i>			

Accounts Receivable balance:	
Allowance for Doubtful Accounts balance:	
Net Realizable Value of A/R:	

BE 8-5

Term	120 Days	Due Date:	
Rate	8%	Interest:	
Principle	\$450,000	Maturity Value:	
Issue Date	April 9th		

DATE		DESCRIPTION	POST REF	DEBIT	CREDIT
20xx					
Apr	9	Notes Receivable		450,000	
		Accounts Receivable			450,000
		<i>exchanged A/R for Note</i>			
		<i>collected Note plus interest</i>			