

**14-1 WORK TOGETHER, p. 417****Journalizing the adjusting entry for Allowance for Uncollectible Accounts****1.**

Age Group	Amount	Percent	Uncollectible
Current	\$16,485.18	2.0%	
1-30	12,489.05	4.0%	
31-60	6,958.18	8.0%	
61-90	4,218.21	20.0%	
Over 90	3,157.10	70.0%	
	\$43,307.72		
Current Balance of Allowance for Uncollectible Accounts			
Estimated Addition to Allowance for Uncollectible Accounts			

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1						1
2						2
3						3
4						4

# 14-1 ON YOUR OWN, p. 417

## Journalizing the adjusting entry for Allowance for Uncollectible Accounts

1.

Age Group	Amount	Percent	Uncollectible
Current	\$25,114.16	1.0%	
1-30	32,458.15	2.5%	
31-60	12,489.58	7.5%	
61-90	6,154.25	30.0%	
Over 90	7,189.28	80.0%	
	\$83,405.42		
Current Balance of Allowance for Uncollectible Accounts			
Estimated Addition to Allowance for Uncollectible Accounts			

2.

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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT
1					
2					
3					
4					

**14-1 APPLICATION PROBLEM (LO2, 3), p. 434**
**Journalizing the adjusting entry for Allowance for Uncollectible Accounts**
**1.**

Age Group	Amount	Percent	Uncollectible
Current	\$20,489.15	2.0%	
1-30	16,487.20	6.0%	
31-60	8,415.29	15.0%	
61-90	6,218.47	50.0%	
Over 90	2,584.95	90.0%	
	\$54,195.06		
Current Balance of Allowance for Uncollectible Accounts			
Estimated Addition to Allowance for Uncollectible Accounts			

**2.**
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DATE	ACCOUNT TITLE	DOC. NO.	POST. REF.	DEBIT	CREDIT	
1						1
2						2
3						3
4						4

