

Accounts Receivable

Dr AR
Cr Sales

Sales Discounts OR R&A

Cr Sales
Cr Sales Discounts, Returns and Allowances

Allowance For Doubtful Accounts

Dr A4DA
Cr AR

Notes Receivable

Cr AR
Dr NR

Writing Off An Account

Dr AR Cr AR
Cr A4DA Dr Cash

NR Paying

Cr AR

Bad Debt Expense

Cr A4DA
Dr Bad Debt Expense

1. Calculate TB of A4DA
2. Calculate EB of A4DA (usually given in percent of AR)
3. The difference between EB and TB is Bad Debt Expense



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