

### 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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Page 1 of 1.

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