Accounting - Uncollectible Accounts Receivable

Summary
Introduction of estimating uncollectible accounts expense, analyzing an adjustment for uncollectible accounts expense, then entering an adjustment for uncollectible accounts expense on a Work Sheet. Introduction of journalizing writing off an uncollectible account receivable and posting the entry to write off an uncollectible A/R. Introduction of journalizing collecting a written off A/R using the General Journal to reopen the customer account and the Cash Receipts Journal to record the cash received from the customer for the account previously written off, then posting the entry for collecting the written off A/R to the A/R ledger and the General ledger.

Main Core Tie
Accounting II
Strand 4

Time Frame
2 class periods of 90 minutes each

Materials
Have the web address for the online activities and quiz available for the student.

Background for Teachers
Students will learn about estimating uncollectible accounts expense, analyzing an adjustment for uncollectible accounts expense, then entering an adjustment for uncollectible accounts expense on a Work Sheet, journalizing writing off an uncollectible account receivable and posting the entry to write off an uncollectible A/R, journalizing collecting a written off A/R using the General Journal to reopen the customer account and the Cash Receipts Journal to record the cash received from the customer for the account previously written off, then posting the entry for collecting the written off A/R to the A/R ledger and the General ledger.

Intended Learning Outcomes
An introduction, review games and quiz on estimating uncollectible accounts expense, analyzing an adjustment for uncollectible accounts expense, then entering an adjustment for uncollectible accounts expense on a Work Sheet, journalizing writing off an uncollectible account receivable and posting the entry to write off an uncollectible A/R, journalizing collecting a written off A/R using the General Journal to reopen the customer account and the Cash Receipts Journal to record the cash received from the customer for the account previously written off, then posting the entry for collecting the written off A/R to the A/R ledger and the General ledger.

Instructional Procedures
Have the students complete the online activities and quiz.

Strategies for Diverse Learners
Online activities

Assessment Plan
Students will master the online vocabulary activities, they will complete the online chapter quiz.
Bibliography

Authors
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