

# 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

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## 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

Century 21 Accounting South Western Publishing 6th edition, 1995

## Authors

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