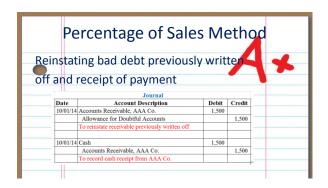
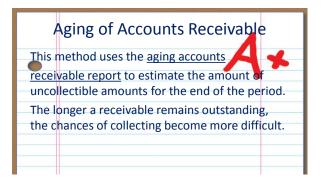
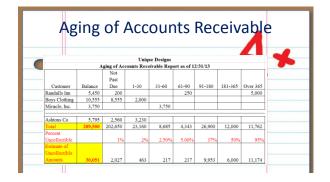


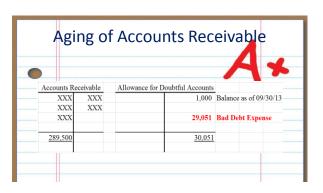
	Perce	entage of S	ales	s M	etho	pd
ad Deb	t Expens	se Journal Entry				
	•	Journal				
Date		ccount Description	Debit	Credit		
12/31/13 Bad Debt Expense			37,500			
	Allowance for Doubtful Accounts			37,500		
		debt expense using the % of credit hod \$2.5M x 1.5% = \$37,500				
eceival	ole from	AAA, Inc. is subsec	quently	deem	ed as w	vorthless
		Journal				
	Date	Account Description		Debit	Credit	
	02/01/1	Allowance for Doubtful Accounts		1,500		
		Accounts Receivable, AAA Co.			1,500	

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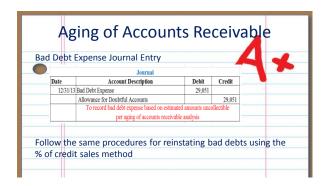


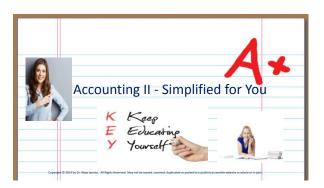






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