

**Solution:**

ESTIMATION OF ALLOWANCE FOR UNCOLLECTIBLES (in \$)			
Year	Accounts Receivable (EOY)	Accounts Deemed Uncollectible	%
2011	216,000	8,000	3.70%
2012	170,000	7,572	4.45%
2013	195,000	7,000	3.59%
2014	230,000	10,300	4.47%
2015	275,000	13,000	4.72%
2016	240,000	9,820	4.09%
Net	1,326,000	55,692	4.0%

Thus, we see that the best estimation is 4.2% of the accounts receivables deemed as uncollectible.

Using this estimate, we see that the amount of uncollectible in 2017 is  $0.042 \times \$250,000 = \$10,500$ .

Thus, we can write the adjusting journal entry as follows:

Allowance for Uncollectible Accounts To Accounts Receivables (Being accounts deemed as uncollectible.)	\$10,500	\$10,500
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