

Solution:

(1)

The journal entry for the write-off is given by:

January 2, 2010	Allowance for Bad Debt To Accounts Receivables	\$30,000	\$30,000
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The balance for accounts receivables at the end of the day will be given by:

$$\text{Accounts Receivables} = \$42,296,000 - \$30,000 = \$42,266,000$$

(2)

The journal entry for the write-off is given by:

January 2, 2010	Bad Debts Expense To Accounts Receivables	\$30,000	\$30,000
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The balance for accounts receivables at the end of the day will be given by:

$$\text{Accounts Receivables} = \$42,296,000 + \$1,138,000 - \$30,000 = \$43,404,000$$