

Principles of Accounting 1

Chapter 8 Homework Problem 2

The following transactions were completed by The Pecking Company during the current fiscal year ended December 31:

- Feb. 28 Wrote off \$5,000 balance owed by Seeking Inc., which has filed bankruptcy.
- June 24 Reinstated the account of Leaking Co., which had been written off in the preceding year as uncollectible. Journalized the receipt of \$6,500 cash in full payment of the account.
- Oct. 20 Received 50% of the \$20,000 balance owed by Geeking Inc., and wrote off the remainder as uncollectible.
- Dec. 27 Wrote off the following accounts as uncollectible (compound entry): Reeking Co., \$2,000; Teaking Inc., \$3,500 and Weeking Corporation, \$1,800.

Instructions:

1. Record the January 1 credit balance of \$20,200 in a T account for Allowance for Doubtful Accounts.
2. Journalize the transactions. Post each entry that affects the following selected T account and determined the new balances:
 Allowance for Doubtful Accounts
 Bad Debt Expense
3. Journalize the adjusting entry to record bad debt expense; if an analysis of the \$850,000 of accounts receivable estimates that \$12,000 will be uncollectible.
4. Calculate expected net realizable value based upon the results from Part 3.
5. Assume that instead of basing the provision of uncollectible accounts on an analysis of receivables the adjusting entry on December 31 had been based on an estimated expense of $\frac{1}{2}$ of 1% of net sales of \$1,680,000 for the year, determine the following:
 - a. Bad debt expense for the year (by recording a new journal entry)
 - b. Balance in the allowance account after the adjustment from #5 part a.
 - c. Expected net realizable value of accounts receivable using #5 part b.

Accounting Principles 11 Edition Chapter 8 Step Solution Guide

Thomas Griffiths



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Study guide [to accompany] Principles of accounting, 7th ed., Principles of financial accounting, 7th ed
Belverd E. Needles, Needles, 1999 **Accounting Principles** Roger H. Hermanson, James Don Edwards, 1991-10

Accounting Principles Susan Hermanson, James Don Edwards, Roger Hermanson, 2018-02-28 Thoroughly updated in 2017 10e builds on the strengths of previous editions and continues to provide a thorough understanding of how to use accounting information to analyze business performance and make business decisions Uses real companies to illustrate many of the accounting concepts and covers a variety of issues associated with these actual businesses to provide a real world perspective Combines solid coverage of financial accounting for business students regardless of the selected major and provides non accounting majors a solid foundation for making effective use of accounting information **Business Books**

and Serials in Print ,1977 **Principles of Dialysis Access** Karl A. Ilig, Larry A. Scher, John R. Ross, 2024-11-26 This multidisciplinary textbook has been written and edited by multiple experts in the field to explore and define the management strategies for all types of dialysis access With kidney failure a major public health problem worldwide and the care of these patients being widely regarded as suboptimal in the conventional surgical and interventional world this reference combines the experience and knowledge of a world renowned team of surgeons interventionalists and nephrologists to definitively address this topic without regard to specialty Principles of Dialysis Access provides a thorough review of the management of all types of access for patients requiring dialysis It is designed for access surgeons interventional radiologists interventional nephrologists nephrologists and all others specializing in dialysis access As the only comprehensive multi author interdisciplinary textbook on this topic it is essential reading for all who specialize in this field Accounting Information Systems

Marshall B. Romney, Paul John Steinbart, 2003 This text aims to provide students with the knowledge they need to pursue successful careers in accounting It reflects how information technology is altering the nature of accounting and discusses how accountants can improve the design and function of accounting information systems **Distribution Data Guide** ,1954 Subject Guide to Books in Print ,2001 Marketing Information Guide ,1954 Latest Advancements in Mechanical Engineering

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