

Accounts Receivable Journal Entry

Particulars	Debit	Credit
Bad Debts Expense A/c	10,000	
To Allowance for Doutful A/c		10,000
Being estimated amount of doubtful debtors recorded		

Particulars	Debit	Credit
Allowance for doubtful A/c	10,000	
To Account Receivales A/c		10,000
Being the account of Mr. Unreal written off		

Particulars	Debit	Credit
Cash A/c	10,000	
To Account Receivales A/c		10,000
Being payment received by mr. Unreal		



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