

SOLUTIONS FOR

DO IT! 8-1

The following entry should be prepared to increase the balance in the Allowance for Doubtful Accounts from R\$4,700 credit to R\$15,500 credit (5% X R\$310,000):

Bad Debt Expense	10,800	
Allowance for Doubtful Accounts		10,800
(To record estimate of uncollectible accounts)		

DO IT! 8-2

To speed up the collection of cash, Paltrow could sell its accounts receivable to a factor. Assuming the factor charges Paltrow a 3% service charge, it would make the following entry:

Cash	970,000	
Service Charge Expense	30,000	
Accounts Receivable		1,000,000
(To record sale of receivables to factor)		

DO IT! 8-3

- (a) The maturity date is September 30. When the life of a note is expressed in terms of months, you find the date it matures by counting the months from the date of issue. When a note is drawn on the last day of a month, it matures on the last day of a subsequent month.
- (b) The interest to be received at maturity is \$186:
 $\text{Face} \times \text{Rate} \times \text{Time} = \text{Interest}$
 $\$6,200 \times 9\% \times 4/12 = \186

The entry recorded by Karbon Wholesalers at the maturity date is:

Cash	6,386	
Notes Receivable		6,200
Interest Revenue		186
(To record collection of Bazaar note)		

Accounting For Corporation Solutionto Exercises

George Osgood Dudley



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Problems and Solutions in Corporate Accounting B. Com. 5th Sem (MJC-08) Dr. S. K. Singh, 2025-10-14 1 Issue

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