

# Accounts Receivable Journal Entry

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

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

Particulars	Debit	Credit
Cash A/c	10,000	
To Account Receivables A/c		10,000
<b>Being payment received by mr. Unreal</b>		



# Recording Accounts Receivable Journal Entries

**Huangqi Zhang**



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