

**Company Name Here**  
**Calculation of Allowance For Doubtful Accounts**

**Aging Method Calculation**

**November 30, 2005 Month End**

	<u>Under/Equal 30 Days</u>	<u>31-60 Days</u>	<u>61-90 Days</u>	<u>Greater than 90 Days</u>	<b>Ending Allowance</b>
Gross Receivables	\$ 5,419.93	\$ 13,426.03	\$ 5,929.00	\$ 20,533.05	
Bad Debt Percentage	5%	10%	20%	40%	
Provision Required	<u>\$ 271.00</u>	<u>\$ 1,342.60</u>	<u>\$ 1,185.80</u>	<u>\$ 8,213.22</u>	<u>\$ 11,012.62</u>

**Journal Entry**

Bad Debt Expense	\$ 11,012.62	
Allowance for Doubtful Accounts		\$ 11,012.62

- \* Change gross receivables to match your own company's figures
- \*\* Change bad debt percentage to reflect your company's estimated loss percentages

Sample Preview