ALLOWANCE FOR DOUBTFUL ACCOUNTS STATEMENT SHEET

COMPANY NAME:
STATEMENT DATE:
REPORTING PERIOD:
PREPARED BY:

1. ACCOUNTS RECEIVABLE AGING & PROVISION CALCULATION

AGING CATEGORY	GROSS OUTSTANDING BALANCE	ESTIMATED LOSS %	REQUIRED PROVISION
Current (0 - 30 Days)			
Past Due (31 - 60 Days)			
Past Due (61 - 90 Days)			
Past Due (91 - 120 Days)			
Past Due (Over 120 Days)			
Specific Identification (High Risk Accounts)			
Total Accounts Receivable			

2. ALLOWANCE FOR DOUBTFUL ACCOUNTS ROLL-FORWARD

DESCRIPTION	AMOUNT
Beginning Balance (Allowance for Doubtful Accounts)	
Less: Actual Accounts Written Off (During the Period)	
Add: Recoveries of Previously Written Off Accounts	
Unadjusted Ending Balance Before Current Provision	
Add: Required Bad Debt Expense / Current Period Provision Adjustment	
Ending Balance (Allowance for Doubtful Accounts)	

3. REQUIRED JOURNAL ENTRY

ACCOUNT TITLE & DESCRIPTION	DEBIT	CREDIT
Bad Debt Expense		

ACCOUNT TITLE & DESCRIPTION	DEBIT	CREDIT
Allowance for Doubtful Accounts		

Prepared By: Financial Accountant / Analyst Date

Approved By: Chief Financial Officer / Controller Date