

LEDGER ADJUSTMENT FORM

UNCOLLECTIBLE ACCOUNTS

Adjustment No.	
Date	

DEBTOR & ACCOUNT INFORMATION

Customer Name		Account Number	
Original Invoice No.		Original Invoice Date	
Outstanding Balance		Days Past Due	

LEDGER ADJUSTMENT DETAILS

General Ledger Code	Account Title	Debit Amount	Credit Amount
	Allowance for Doubtful Accounts (Write-Off)		
	Accounts Receivable (Control Account)		
	Accounts Receivable (Customer Sub-Ledger)		
	Bad Debt Expense (Direct Write-Off Only)		
Total Adjustment			

Reason for Write-Off / Adjustment Description

AUTHORIZATION & APPROVALS

PREPARED BY (ACCOUNTING CLERK)

Date:

REVIEWED BY (CONTROLLER /
MANAGER)

Date:

AUTHORIZED BY (CFO / TREASURER)

Date: