

# Unit 08: Accounting for Uncollectible Accounts Receivable

Content Area: **Business**  
Course(s): **Accounting II**  
Time Period: **4 weeks**  
Length: **4 weeks**  
Status: **Published**

## Unit Overview

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Students will be able to account for and analyze uncollectible accounts receivable for a corporation.

## Transfer

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Students will be able to independently use their learning enabling them to plan, record, analyze, and interpret financial information to make sound business decisions.

## Meaning

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## Understandings

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Students will understand ...

- Accounting terms related to uncollectible accounts receivable
- Accounting concepts and practices related to uncollectible accounts receivable
- How to calculate, journalize & post estimated uncollectible accounts expense
- How and why to journalize and post entries related to writing off and collecting uncollectible accounts receivable

## Essential Questions

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Students will keep considering...

- What is uncollectible accounts receivable? How are they recorded?
- What does the concept Matching Expenses with Revenue apply to uncollectible accounts receivable?
- How is Accounts Receivable affected by the estimate of uncollectible accounts receivable?
- What is the book value of Accounts Receivable? Why is it important to calculate?
- How do you reopen an account that has been written off? Why must you reopen it to record payment

- of a past due debt?
- How do you move forward with your relationship with that vendor?

## **Application of Knowledge and Skill**

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### **Students will know...**

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Students will know...

- Accounting terms related to uncollectible accounts receivable
- Accounting concepts and practices related to uncollectible accounts receivable
- How to calculate, journalize & post estimated uncollectible accounts expense
- How and why to journalize and post entries related to writing off and collecting uncollectible accounts receivable

### **Students will be skilled at...**

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Students will be skilled at...

- Defining accounting terms related to uncollectible accounts receivable
- Applying accounting concepts and practices related to uncollectible accounts receivable
- Calculating, journalizing & posting estimated uncollectible accounts expense
- Journalizing and posting entries related to writing off and collecting uncollectible accounts receivable

### **Academic Vocabulary**

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- Accounting terms related to...accounts receivable, writing off an account, etc.

### **Learning Goal 1**

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Students will be able to account for and analyze Uncollectible Accounts Receivable.

- Account for and analyze Uncollectible Accounts Receivable

CRP.K-12.CRP11	Use technology to enhance productivity.
PFL.9.1.12.B.1	Prioritize financial decisions by systematically considering alternatives and possible consequences.
PFL.9.1.12.E.2	Analyze and apply multiple sources of financial information when prioritizing financial decisions.
PFL.9.1.12.E.3	Determine how objective, accurate, and current financial information affects the prioritization of financial decisions.
PFL.9.1.12.E.5	Evaluate business practices and their impact on individuals, families, and societies.
PFL.9.1.12.G.1	Analyze risks and benefits in various financial situations.
CAEP.9.2.12.C.9	Analyze the correlation between personal and financial behavior and employability.
TECH.8.1.12.A.CS2	Select and use applications effectively and productively.

## **Target 1**

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Students will be able to calculate, journalize & post estimated uncollectible accounts expense.

- Students will be able to calculate, journalize & post estimated uncollectible accounts expense.

## **Target 2**

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Students will be able to journalize and post entries related to writing off and collecting uncollectible accounts receivable.

- Students will be able to journalize and post entries related to writing off and collecting uncollectible accounts receivable.

## **Formative Assessment and Performance Opportunities**

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- Class discussion
- Collection of vocab
- Presentation of ideas
- Review of workpapers
- Teacher observation
- Use of technological resources for quick assesment i.e. Socrative.com

## **Summative Assessment**

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- Chapter Test

## **Accommodations/Modifications**

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- Application Problems for extra practice
- Cases for critical thinking at the end of the chapter
- Recycle Problem for extra credit
- Students work collaboratively to account for uncollectible A/R

## Unit Resources

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Teacher can choose from the following resources:

- Book Companion Website
- Century 21 Accounting 9E
- Century 21 Accounting Simulation
- Chapter PowerPoints
- Computer
- Document Camera
- Guest Speakers
- Interactive Excel Spreadsheets
- Quickbooks
- Videos
- Whiteboards
- Workbook

## Interdisciplinary Connections

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MA.K-12.1	Make sense of problems and persevere in solving them.
LA.RST.11-12.4	Determine the meaning of symbols, key terms, and other domain-specific words and phrases as they are used in a specific scientific or technical context relevant to grades 11-12 texts and topics.
MA.S-MD.A	Calculate expected values and use them to solve problems
LA.WHST.11-12.9	Draw evidence from informational texts to support analysis, reflection, and research.