

# 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

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|-------------------|---|
| 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**

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

## **Summative Assessment**

- 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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| 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. |
| LA.WHST.11-12.9 | Draw evidence from informational texts to support analysis, reflection, and research.  |
| MA.K-12.1       | Make sense of problems and persevere in solving them.  |
| MA.S-MD.A       | Calculate expected values and use them to solve problems   |