**Activity 7.4.3 – Journalizing Uncollectible Account Transactions**

Purpose: Develop skill in analyzing and journalizing transactions in writing off accounts or collecting from accounts that have been written off.

1. Discuss the two transactions that can occur in uncollectible accounts other than the adjusting entry:
	1. Writing off an account when it becomes a known bad debt.
	2. Collecting on an account that was written off.
2. Demonstrate the analysis of Writing off an Account by using “T” accounts and an Uncollectible Accounts presentation.
3. Have students journalize the example in an input form.