

Weygandt, Accounting Principles, 11e
Chapter Nine
Solutions to Challenge Exercises

Challenge Exercise 9-1 – Solution

(a)		Dec.	31	Bad Debt Expense.....	2,400	
				Accounts Receivable—Barking Ghosts.....		2,400
(b)	(1)	Dec.	31	Bad Debt Expense.....	13,500	
				[($\$1,400,000 - \$50,000$) X 1%]		
				Allowance for Doubtful		
				Accounts.....		13,500
	(2)	Dec.	31	Bad Debt Expense.....	16,500	
				Allowance for Doubtful		
				Accounts.....		16,500
				[($\$200,000 \times 10\%$) – \$3,500]		
(c)	(1)	Dec.	31	Bad Debt Expense.....	10,125	
				[($\$1,400,000 - \$50,000$) X .75%]		
				Allowance for Doubtful		
				Accounts.....		10,125
	(2)	Dec.	31	Bad Debt Expense.....	12,370	
				Allowance for Doubtful		
				Accounts.....		12,370
				[($\$200,000 \times 6\%$) + \$370]		
(d)	The direct write-off method makes no attempt to match bad debt expense to sales revenues or to show the cash realizable value of the receivables in the balance sheet, while the allowance method does both of these.					

Accounting Principles 11e Answers

**J. David Spiceland, James Sepe, Mark
Nelson**



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Accounting Principles Jerry J. Weygandt, Paul D. Kimmel, 2017-07-17 This updated and expanded second edition of Book provides a user friendly introduction to the subject Taking a clear structural framework it guides the reader through the subject s core elements A flowing writing style combines with the use of illustrations and diagrams throughout the text to ensure the reader understands even the most complex of concepts This succinct and enlightening overview is a required reading for all those interested in the subject We hope you find this book useful in shaping your future career Business

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