

Accounting 3 Lesson Plan

CH 14: ACCOUNTING FOR UNCOLLECTIBLE ACCOUNTS RECEIVABLE

Unit: _____

Learning Objectives:

- 1 Explain the purpose of the allowance method for recording losses from uncollectible accounts.
- 2 Estimate uncollectible accounts expense using an aging of accounts receivable.
- 3 Record the adjusting entry for the allowance for uncollectible accounts.
- 4 Write off an uncollectible account receivable.
- 5 Account for the collection of an account receivable that was written off.
- 6 Record the acceptance of a note receivable.
- 7 Account for the collection of a note receivable.
- 8 Account for a dishonored note receivable.

Options	Task	Due Date	Completed?
Required:			Mark when done
	Read/Notes/WT/OO 14.1 pgs 410-417	11/29	
	Read/Notes/WT/OO 14.2 pgs 418-424	12/3	
	Read/Notes/WT/OO 14.3 pgs 425-430	12/5	
	Ch 14 Application Problems pgs 434-435	12/7	
	Ch 14 Mastery Problem pg 435	12/18	
	Ch 14 Study Guide	12/19	
	Ch 14 TEST	12/20	
Choose: 3 of 6			
	Ch 14 Challenge Problem pg 436	12/13	
	Ethics in Action-pg 413		
	Forensic Accounting-pg 416		
	Think Like An Accountant- pg 431		
	Career Exploration		
	Article Summary 1		
Choose with a partner: 1 of 4			
	Infographic	12/17	
	Informercial		
	Non-Moving Cartoon		
	Moving Cartoon		

Points

10

25

100

75

85

100

100

Quizlet Link: https://quizlet.com/_2trxx7