

A4 Period-end Adjustments Relating to the Preparation of Financial Statements (I)

Chapter 10 Bad Debts and Allowance for Doubtful Accounts

項目	定義	會計分錄
Bad debts written off	是指證實無法收回的應收貨款	=>減少應收貨款=>貸記應收貨款=>借記呆帳準備
Bad debts recovered	是指之前撤銷欠款後，應收貨款後來償還欠款	=>增加應收貨款=>借記應收貨款=>貸記呆帳準備 =>收取款項=>借記銀行存款=>貸記應收貨款
Allowance for doubtful accounts	為可能無法收回的欠款作出準備，以呆帳準備率計算期末餘額	=>餘額轉下=>借記呆帳準備
Bad debts	是指在會計期末公司整年的壞帳費用，以公式計算： 本年撤銷欠款+本年呆帳準備-本年壞帳收回-上年呆帳準備	=>增加費用=>借記壞帳費用=>貸記呆帳準備

Bad debts written off

1. 壞帳 => 應收貨款減少 => 貸記應收貨款=> 入右 => 對應帳戶 => 呆帳準備入左

例子: Treasure Ltd with an outstanding debt of \$10,800 was declared bankrupt and the amount is to be written off

Journal	Dr	Cr
Details	\$	\$

Allowance for doubtful accounts

	\$	\$

Trade receivables

	\$	\$

Bad debts recovered

1. 壞帳收回 => 應收貨款增加 => 借記應收貨款 => 入左 => 對應帳戶 => 貸記呆帳準備 => 入右

2. 收取款項 => 借記銀行存款 => 入左 => 對應帳戶 => 貸記應收貨款 => 入右

例子: Treasure Ltd repaid \$8,000 by cheque the amount written off as bad in the previous year.

Journal	Dr	Cr
Details	\$	\$

Trade receivables

	\$	\$

Allowance for doubtful accounts

	\$	\$

Bank

	\$	\$

壞帳、壞帳收回及估計和記錄呆帳金額

例子: On December 10, 2023, Mr. Lau, the debtor, repaid \$3,000 by cheque for bad debts written off. For the year ended December 31, 2023, the total receivables after deducting bad debts were \$60,000 and bad debts of \$4,800 were written off. The company decides to maintain a 10% allowance for doubtful accounts. The opening balance of the allowance for doubtful accounts is \$2,000.

Journal	Dr	Cr
Details	\$	\$

Allowance for doubtful accounts

	\$		\$

Trade receivables

	\$		\$

Bad debts

	\$		\$

Bank

	\$		\$

Profit and loss

	\$		\$