Adjustment no 6: General Ledger Accounts Receivable										
						General Journal				
2022 Dec 31	Balance	250,000				Date	Account Titles and Explanation	Post Ref.	Debit	Credit
						2022 Dec 31	Bad Debts Expense		25,000	
							Allowance for Bad Debts (To record estimated bad debts)			25,000
	for Adjust debts is e			•	ar end					
		Generar	rl Ledger							
2022 Dec 31	Adj	25,000		<u>}</u>						
Allowance for Bad Debts										
			2022 Dec 31	Adj	25,000					