

\_\_\_\_\_  
STUDENT NAME

**Chapter 13 Review  
Self-Paced Accounting Worksheet**

**Learning Unit 13-1**

**Accrual Accounting and Recording Bad Debts**

1. Bad debts expense is an \_\_\_\_\_ account whose normal balance is a \_\_\_\_\_.
2. \_\_\_\_\_ is a contra-asset account that accumulates the expected amount of bad debts as of a given date.
3. Allowance for doubtful accounts is a \_\_\_\_\_ account with a normal balance of a \_\_\_\_\_. It is found on the balance sheet.
4. Accounts receivable less \_\_\_\_\_ equals net realizable value.
5. In the allowance method, when an individual is written off as a bad debt, the account \_\_\_\_\_ is not used. It is used when estimating bad debts in old years when credit sales were earned.

**Learning Unit 13-2**

**The Allowance Method**

6. In the allowance method, the estimate for bad debt expense could be based on the \_\_\_\_\_ approach or the \_\_\_\_\_ from sales.