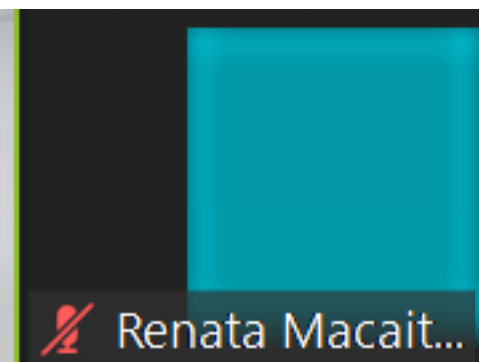


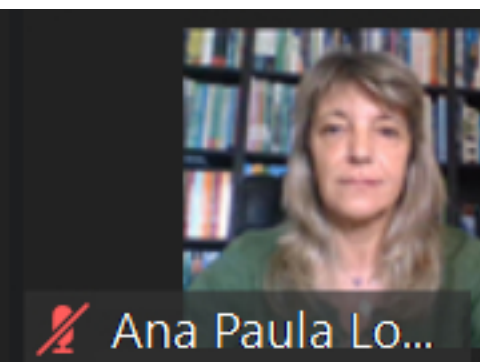
Laila Kelmere



Sandra Dzilna

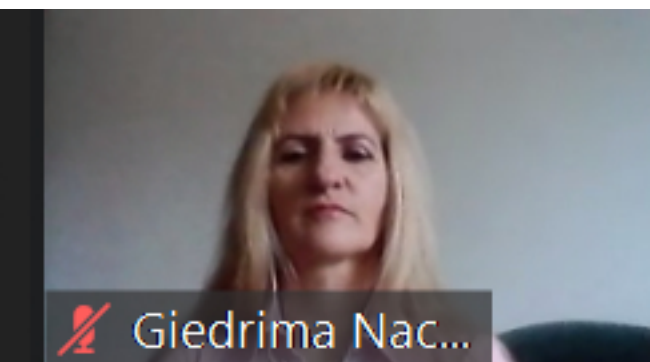


Renata Macaitis

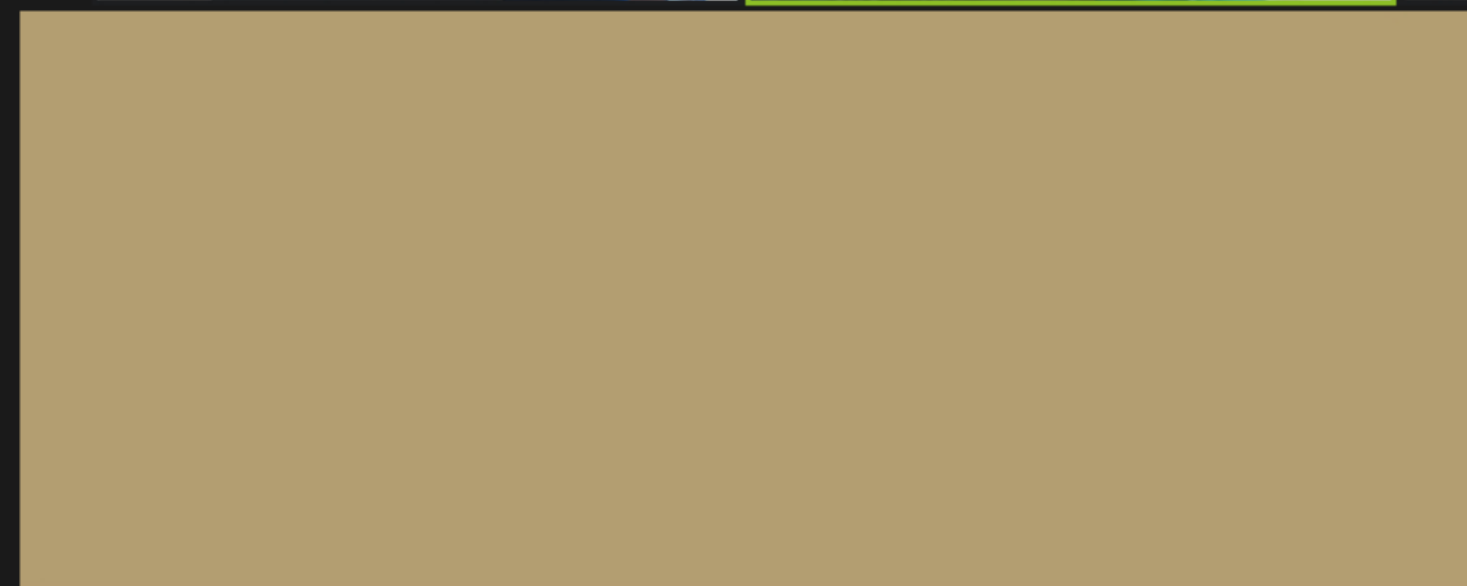


Ana Paula Lopez

Celina Rodrigues



Giedrime Nac



Riga College of Accountancy and Finance



EVALUATION OF DOUBTFUL AND BAD DEBTS, CREATION OF PROVISIONS, RECORDING AND PRESENTATION IN THE ACCOUNTING OF A COMPANY

Mg.phil., student of College of Accountancy and Finance
Sandra Dzilna

Sc. supervisor mg.oec. Laila Kelmere

Riga 2021



Unmute



Stop Video



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Participants



Chat



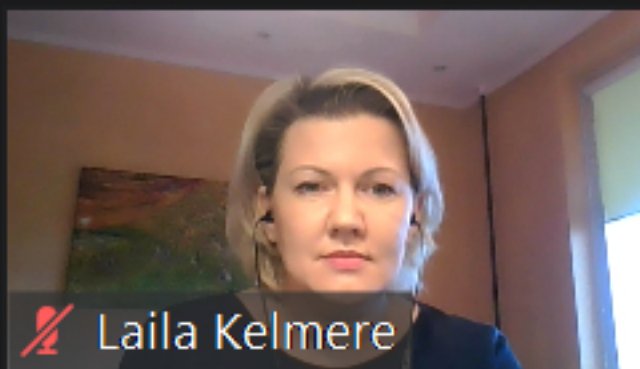
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Record



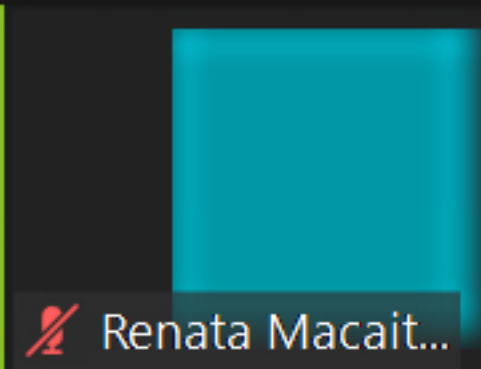
Reactions



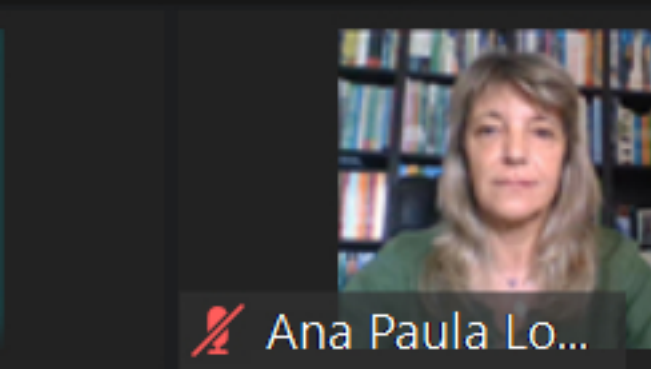
Laila Kelmere



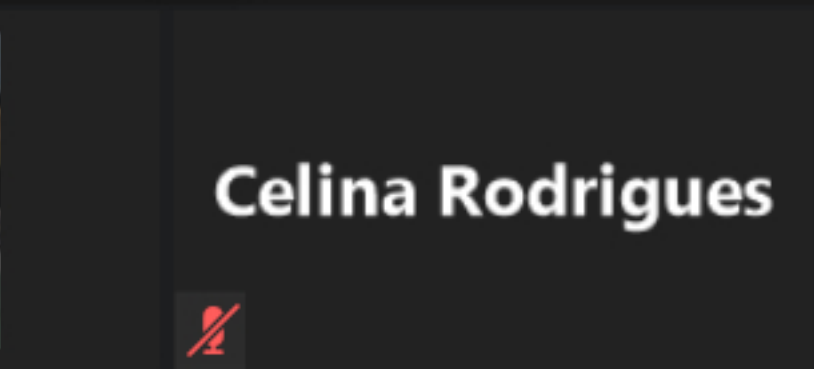
Sandra Dzilna



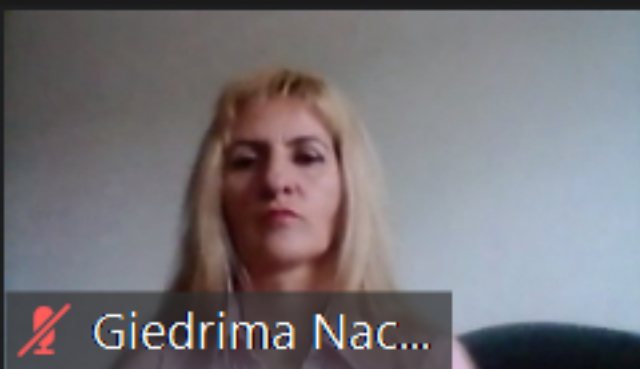
Renata Macaitis



Ana Paula Lo...



Celina Rodrigues



Giedrima Nac...



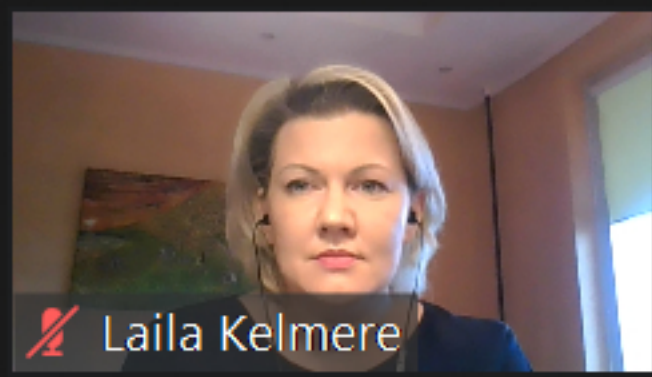
Topicality of the chosen theme in the context of Covid-19

Impact of the pandemic on financial reporting data

When preparing the financial report for 2020, the impact of the pandemic on the stability of economic performance of an enterprise at the reporting date must be taken into account

Law "On Measures for the Prevention and Suppression of Threat to the State and Its Consequences Due to the Spread of COVID-19" dated 21.03.2020

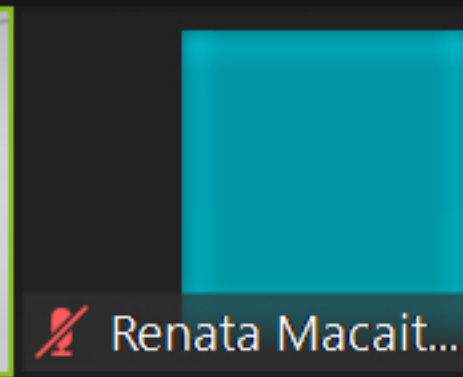
**The criteria for recognizing doubtful debtors
may need to be revised**



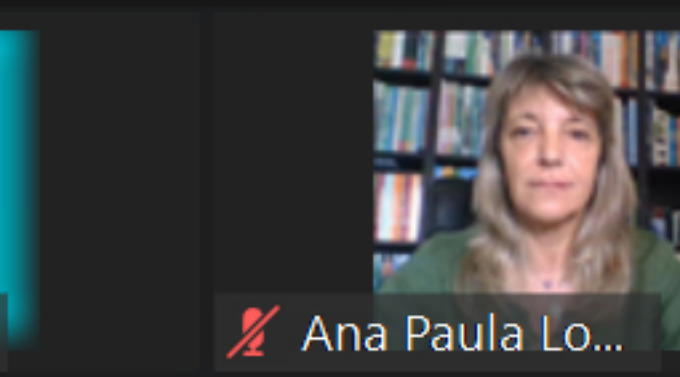
Laila Kelmere



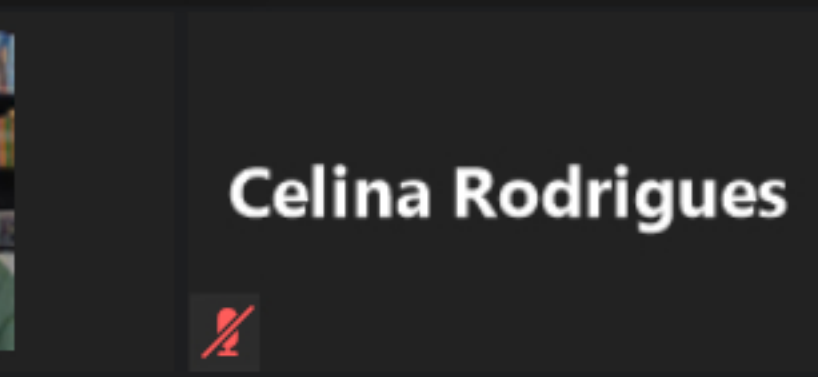
Sandra Dzilna



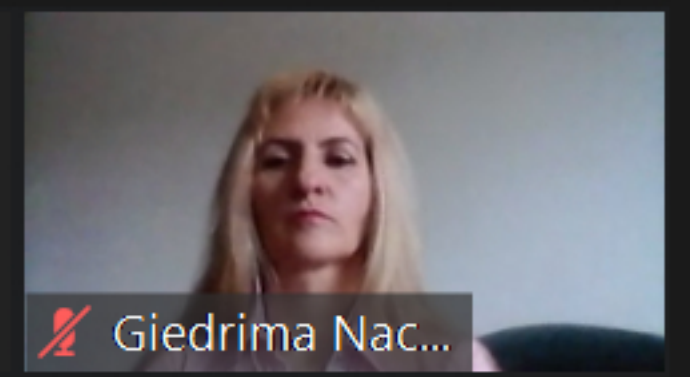
Renata Macait...



Ana Paula Lo...



Celina Rodrigues



Giedrima Nac...



Research results (I)

The concept of doubtful receivables, evaluation and provisioning

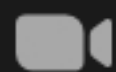
Doubtful debts are receivables which receipt probability is questioned

Doubtful receivables are provided with provisions so as to be seen in the balance sheet at the net value

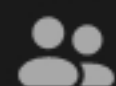
The concept of bad debtors, evaluation and exclusion from financial statements

Bad debts are the amounts that are considered lost without hope of recovery

Bad debts are excluded from the accounts



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Participants



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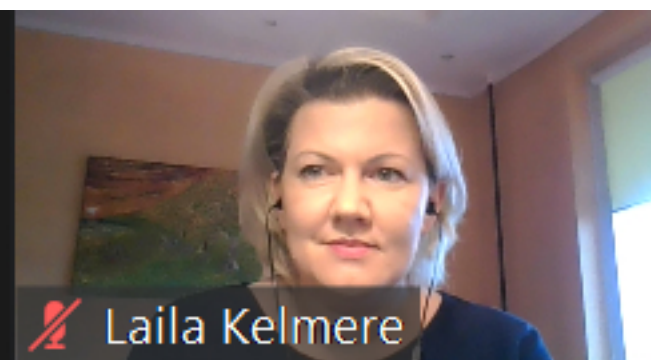
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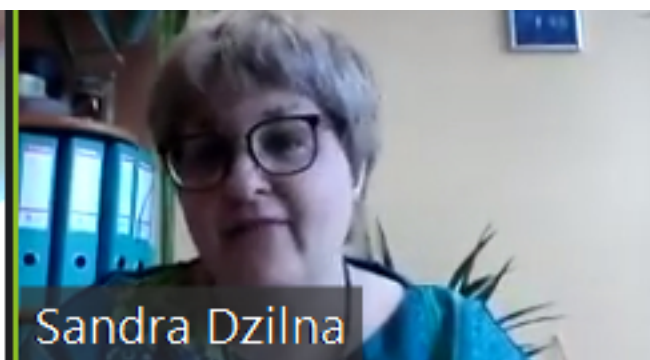
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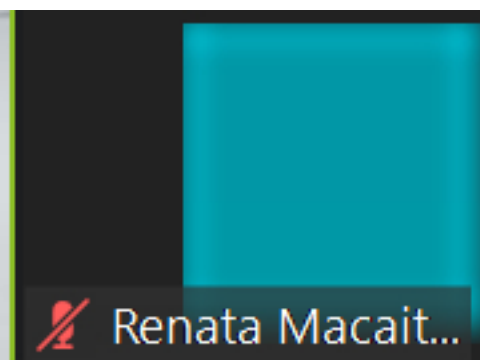
Reactions



Laila Kelmere

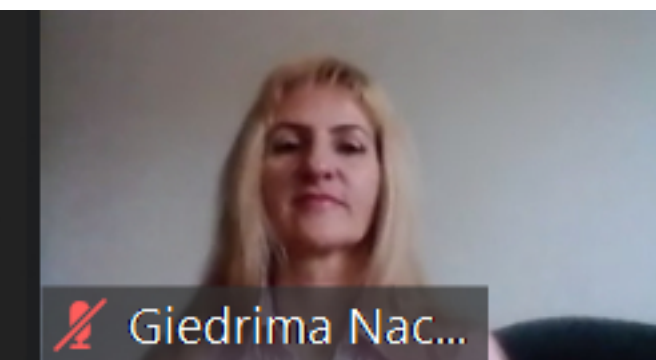


Sandra Dzilna

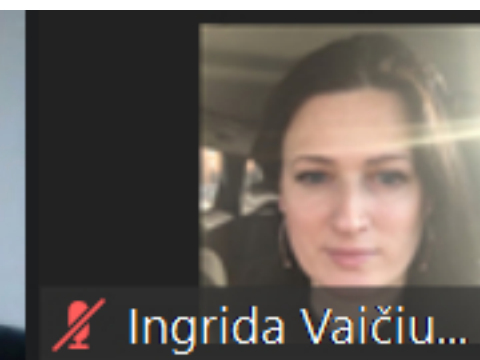


Renata Macait...

Celina Rodrigues



Giedrima Nac...



Ingrida Vaičiu...



**Thank you
for your
attention!**



Time for questions