Aging of Accounts Receivable

The **aging of accounts receivable** is a report or schedule of an organization's accounts receivable sorted by the age of its uncollected sales invoices. An aging of accounts receivable is usually a feature of accounting software.

		Agin	g of Accou	nts Receivable	as of	, 2	20			
		Date	Date	Invoice	Invoice Amount Sorted by Age					
Customer	Sales	of	Invoice	Amount	Current	1 - 30 Days	31 - 60 Days	61 - 90 Days	91+ Days	
Name	Terms	Invoice	is Due	Uncollected	Not Yet Due	Past Due	Past Due	Past Due	Past Due	
		a situa kila O s	rted by Age:		Α		1			

A = The total should be equal to the balance in the general ledger account, and the sorted amounts must be equal to the total.

See Filled-In Form G2 for an illustration.