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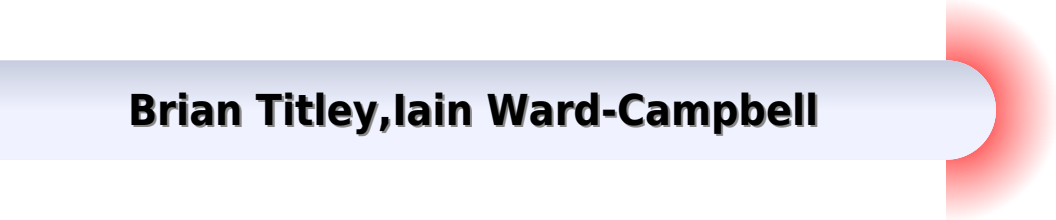
	\$
At 1 June 2017	
Trade receivables ledger control account balance	65 450
For the year ended 31 May 2018	
Cash sales	80 100
Credit sales	255 895
Irrecoverable debts	11 500
Payables ledger set off	7 895
Receipts from credit customers	228 955
Returns inwards	4 567

15 b) Prepare the Trade Receivables Ledger Control A/c (7 marks)
for the year ended 31 May 2018. Balance the a/c on 1 June 2018

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Brian Titley, Iain Ward-Campbell



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