

- 8 Trade receivable balances at the start of a period were \$30 000 and were \$38 000 at the end.

During that period:

	\$
credit sales	60 000
irrecoverable debt written off	1 000
customer discounts allowed	2 000

How much did the company receive from its customers in the period?

- A** \$49 000      **B** \$52 000      **C** \$65 000      **D** \$68 000
- 9 At the start of the year the provision for doubtful debts was \$19 600. During the year irrecoverable debts of \$12 300 were written off. The provision for doubtful debts at the year end was \$15 500.

What was the net effect of these items on the profit for the year?

- A** \$4100 decrease  
**B** \$4100 increase  
**C** \$8200 decrease  
**D** \$8200 increase