

**REQUIRED**

*For  
Examiner's  
Use*

(b) Prepare in Jeremiah's ledgers the following accounts for the year ended 31 March 2009.

(i) Provision for doubtful debts account;

.....

.....

.....

.....

.....

..... [3]

(ii) Bad debts account.

.....

.....

.....

.....

.....

.....

.....

..... [4]

On 31 March 2009 Khalil, whose debt of \$3000 had been written off in 2007, after he unexpectedly left the country, returned and paid the amount due.

**REQUIRED**

(iii) Prepare in Jeremiah's ledgers the bad debts recovered account for the year ended 31 March 2009.

.....

.....

.....

.....

..... [2]