

Questions of

QUESTION 9.
Ded. Debts. Account for the year ended

Dr		Cr	
Bal b/f	100,000	Cash Received	180,000
		Discount Allowed	6000
Balance Cr	116,000	Bill receivable	20,000
	<u>116,000</u>	Bad Debt	7000
		Return Inwards	5000
		Bal c/f	216,000
			116,000

Book keeping

White Doctor account for the year ended

Dr	Bank Cr	At 50,000		
	Dishonoured Cheque	6,000	Cash Received	70,000
	Bank c/d	50,000	Discount allowed	2,000
		<u>106,000</u>	Bill receivable	10,000
			Bank debt	
			Return Inwards	4,000
			<u>106,000</u>	
			Bank b/d	50,000

Deduce of White total Doctor for the year ended

Bank b/d	100,000	Dr. to Cash Received -	100,000	90,000
Bankers' Cheques	—	Dr. to Discount Allowed -	6000	2000
Bank c/d	116,000	Dr. to Bill receivable	90,000	10,000
		Dr. to Bad debt	7000	—
		Dr. to Return mkt. ad.	3000	4000
	216,000	106,000	216,000	106,000
No 9		Bank b/d	116,000	50,000
		Dr.		

No 9

2014 Waec Questions On Bookkeeping

**London Chamber of Commerce and
Industry. Examinations Board**

2014 Waec Questions On Bookkeeping:

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