

1 Addo is a trader who only sells on credit.

His trade receivables at 1 April 2024 were as follows:

	\$
Nuru	920
Mahia	1145
Ava	1378
Rachel	215
	3658

During April 2024, the following transactions took place:

- April 2 Sold goods to Ava, list price \$150, less 6% trade discount
- 9 Received telephone transfer from Ava, \$689
- 12 Sold goods to Nuru, \$165
- 13 Received cheque, \$627, from Mahia, in full settlement of an invoice for \$660
- 19 Received \$760 from Nuru by electronic transfer. Nuru had deducted 5% cash discount
- 20 Nuru returned goods \$30
- 21 Sold goods to Mahia, list price \$480, trade discount 5%, cash discount 5% if invoice paid within 30 days
- 30 Rachel has become bankrupt and Addo decides to write off the amount owing from her, as irrecoverable

REQUIRED

- (a) Prepare the sales journal for April 2024.
Total the sales journal and indicate the ledger account to which the total would be posted.

Addo
Sales journal

Date	Details	\$	\$
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[3]

(b) Prepare the journal entry to write off the amount owing by Rachel. A narrative **is** required.

Addo
Journal

Date	Details	\$	\$
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[3]

(c) Calculate:

(i) the total amount of money which Addo received from trade receivables during April 2024.

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(ii) the total amount of cash discount which Addo allowed in April 2024.

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..... [2]