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	$	$
....	....	....	....
....	....	....	....
....	....	....	....
....	....	....	....
....	....	....	....

[3]

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

Addo
Journal

Date	Details	$	$
....	....	....	....
....	....	....	....
....	....	....	....
....	....	....	....
....	....	....	....

[3]

(c) Calculate:

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

....

....

....

.... [1]

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

....

....

....

.... [2]