



1000



Sales			210,000
Less: sales returns			(8,120)
Net Sales			201,880
Less: Cost of goods sold			
Opening stock		9,400	
purchases	111,500		
Less: purchase return	(1,400)		
Net purchases	110,100		
carriage inwards	500	110,600	
		120,000	
Less: Closing stock		(11,780)	
Cost of goods sold			(108,220)
Gross profit			93,660
Discount received		1,750	
profit on disposal		200	

(b) Prepare the **balance sheet** of justice at 30-September 2011. (14)

opening provision for bad debts	500
closing provision for bad debts	400

## O Level Accounts With Answer

**United States. Congress. House.  
Committee on Appropriations.  
Subcommittee on Department of the  
Interior and Related Agencies**

## **O Level Accounts With Answer:**

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