

- 3 Logan is a trader who sells goods on credit. His year end is 30 September. Logan has provided the following information.

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At 1 October 2022	
Inventory	8 400
Trade receivables	7 500
Other receivables (rent prepaid)	820
For the year ended 30 September 2023	
Rent charge for the year	4 940
Bank payments for rent 1 December 2022	2 460
1 June 2023	2 490
At 30 September 2023	
Inventory	8 675
Trade receivables	8 700
Other receivables	?
Irrecoverable debts to be written off	325

The provision for doubtful debts is to be maintained at 4% of trade receivables.

- (b)** Prepare the provision for doubtful debts account for the year ended 30 September 2023. Balance the account at 30 September 2023 and bring down the balance at 1 October 2023.

Logan  
Provision for doubtful debts account

[illegible]

[4]