

**STUDY TEXT For exams in June 2019, September 2019,
December 2019 and March 2020**

Updated: 15 April 2019

Practice question and answer bank question 171

Replace part (3) of the question with the following:

- (3) On 15 April 2018 the company wrote off impairment losses (bad debts) of £2,100 and £840 in respect of invoices due for payment on 10 August 2017 and 5 December 2017 respectively.