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### **Association of Chartered Certified Accountants - Wikipedia**

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### **Canadian Institute of Chartered Accountants - Wikipedia**

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17 At 30 June 20X5 a companyâ€™s allowance for receivables was \$39,000. At 30 June 20X6 trade receivables totalled \$517,000. It was decided to write off debts totalling \$37,000 and to adjust the allowance for receivables to the

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