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2011 (in Months). $X = \frac{\text{Debtors' Balance}}{\text{Average Collection Period}} = \frac{4000}{100000} = 4$ Months May Allocate Part
Marks To The Calculations (2 Numerator And 2
Denominator) 5 2.4.4 Using The Acid Test Ratio For
2011, Calculate The Creditors Balance On 31
December 2011. Debtors: Creditors + Bank Overdraft
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