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At 30 June 2012, the club ' s year end, it was estimated that \$300 worth of electricity had been consumed since 31 May 2012. REQUIRED (a) Prepare, for the Treasurer of the Hill Social Club, a journal entry enabling the correct charge for electricity to be shown in the Income and Expenditure Account for the year ended 30 June 2012.

Certificate in Accounting (IAS - Edexcel, BTEC, LCCI and EDI)

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