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MEMORANDUM6 ACCOUNTING (MEMO) (SEPTEMBER 2012) 2.4.3 The Debtors'
Average Collection Period For 2011 (in Months). X = 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.
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