Control Accounts

Question 1
From the following, prepare the control and where an error might been made

	GHS
Jan 1: Purchases Ledger Balances	11874
Sales Ledger Balances	19744

Totals for the year

Purchases Journal	154562
Sales Journal	199662
Returns Outward Journal	2648
Returns Inwards Journal	4556
Cheques paid to Suppliers	146100
Cheques and Cash Received from Customers	185960
Petty cash to Suppliers	78
Discount Allowed	5830
Set offs	1036
Dec 31: Purchases Ledger Balances	14530
Sales Ledger Balances	22024

Question 2
Prepare control accounts from the following data of Precious Ltd for the year ended 2019

	GHS
Customers' debit balance Jan 1	3469
Customers' credit balance Jan 1	34
Suppliers' credit balance Jan 1	6548
Suppliers' debit balance Jan 1	45
Sales (Credit)	63257
Purchases (Credit)	82456
Sales Returns	3780
Purchases Returns	1272
Cash paid to Suppliers	78329
Cash paid to customers	780
Cash received from customers	58340
Bad debt	872
Contras	1322
Interest charged to customers	23
Discount allowed	897
Discount received	432
Customers Credit Balances Dec 31	54
Suppliers Debit Balances Dec 31	50

Required: Balance the control accounts and bring down the balances