

- 4 The accounting year-end for a company is 31 October.

The table shows the company's telephone invoice received on 2 December for the **three months** ended 30 November.

	\$
telephone calls to 30 November	1041
rental of equipment for the period from 1 September to 30 November	156

Which accrual should the company make in the financial statements for the year ended 31 October?

- A \$399 B \$798 C \$1093 D \$1197

- 5 A business created a provision for doubtful debts at 31 December 2016. The provision was calculated as a percentage of the trade receivables at each year end as follows.

year ended	trade receivables \$	provision for doubtful debts %
31 December 2016	32 500	10
31 December 2017	34 300	5

Which entry in the provision for doubtful debts account for the year ended 31 December 2017 was required?

- A \$1535 credit
B \$1535 debit
C \$1715 credit
D \$1715 debit

- 6 Errors can exist in the preparation of both the sales ledger and the sales ledger control account.

Which error would require an adjustment in the sales ledger control account **only** to correct it?

- A sales journal being overcast
B sales transaction amount originally entered incorrectly
C sales transaction omitted completely
D sales transaction recorded in wrong customer account