4 The following information is available in respect of a trader's non-current assets.

| | $ |
|---|---|
| accumulated depreciation at 31 May 2020 | 40 000 |
| depreciation charge for the year ended 31 May 2021 | 9 000 |
| accumulated depreciation at 31 May 2021 | 46 000 |

During the year ended 31 May 2021, a non-current asset which had cost $10 000 was sold. There was a loss on disposal of $1200.

What were the sale proceeds?

**A** $5800 **B** $7000 **C** $8200 **D** $8800

5 Which error would result in an entry in the suspense account?

1 a balance is omitted when extracting the trial balance

2 an item is posted to the correct side of the wrong account

3 entries for an item are reversed

**A** 1 and 2 **B** 1 and 3 **C** 1 only **D** 2 and 3

6 The balance of a purchases ledger control account was $7270. However, the total of the accounts of trade payables was $6860.

The following errors have been discovered.

1 A credit note received from a supplier for $100 had been omitted from the book of prime entry.

2 The discounts received column in the cash book had been understated by $50.

When these errors were corrected the balance on the purchases ledger control account still did not match the total of the accounts of trade payables.

What were the updated amounts after the corrections?

| | purchases ledger control account balance $ | total of the accounts of trade payables $ |
|---|---|---|
| **A** | 7120 | 6710 |
| **B** | 7120 | 6760 |
| **C** | 7170 | 6810 |
| **D** | 7220 | 6710 |