

**8** The correction of which error would require a suspense account?

- A** \$100 paid for vehicle repairs debited to the vehicles account
- B** a sales invoice for \$45 omitted from the sales journal
- C** drawings of \$60 debited to cash and credited to drawings
- D** the purchases journal overcast by \$150

**9** The following items are recorded in the cash book of a business but not yet recorded in its bank statement.

	\$
cheques drawn	3000
amounts banked	250

The cash book shows a bank balance of \$2600 Cr.

What is the balance on the bank statement?

- A** \$150 Cr
- B** \$150 Dr
- C** \$400 Cr
- D** \$400 Dr

**10** Which group of items would appear on the credit side of a sales ledger control account?

- A** contra, discount allowed, sales returns
- B** contra, discount received, dishonoured cheques
- C** discount allowed, dishonoured cheques, interest
- D** discount received, interest, sales returns

**11** During the financial year a business paid its trade payables \$295 000 after taking a cash discount of \$15 000.

At the start of the year the trade payables balance was \$25 000. At the end of the year \$32 000 was owed to trade payables.

What was the amount of credit purchases made during the year?

- A** \$288 000
- B** \$302 000
- C** \$303 000
- D** \$317 000