2	Trott provided the	following information	for the year ended	30 April 2017:
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Sales ledger control account balance 93 185
Sales ledger balances 78 370

The following errors were identified:

- 1 The sales journal total had been overcast by \$30420.
- 2 A dishonoured cheque for \$9745 had not been entered in the customer's account.
- 3 Interest charged on an overdue amount, \$720, had been completely omitted from the books of account.
- 4 The sales returns journal had been overcast by \$4560.
- 5 Discount allowed of \$1520 had been completely omitted from the books of account.
- 6 Receipts from credit customers entered in the cash book had been overcast by \$18,965.
- An irrecoverable debt of \$1825 had been written off in the sales ledger control account but no entry had been made in the customer's account.

## **REQUIRED**

(a) Complete the following tables to update the sales ledger control account balance and the sales ledger balances at 30 April 2017.

## Sales ledger control account

Description	Add (\$)	Less (\$)	Total (\$)
Opening balance			93 185

## Sales ledger balances

Description	Add (\$)	Less (\$)	Total (\$)
Opening balance			78370
			[44]

[11]

State <b>four</b> advantages to a business of preparing a sales ledger control account.
1
2
3
4
[4]

(b)