

- 8 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 credit.

What is the balance on the bank statement?

- A \$150 credit
- B \$150 debit
- C \$400 credit
- D \$400 debit

- 9 Finn provides the following information.

	\$
capital at the start of the year	19 800
profit for the year	24 000
drawings (cash)	19 500
drawings (goods for own use)	1 100
private vehicle transferred to business use	6 000

What was Finn's capital at the end of the year?

- A \$23 200 B \$24 300 C \$29 200 D \$31 400