		nat was toount?	the total	effect	of these en	rors on	the clo	sing ba	lance of	the sales	ledger	control
	A	\$22 ove	erstated									
	В	\$22 und	derstated									
	С	\$58 ove	erstated									
	D	\$58 und	derstated									
6	The	e trial bal	ance tota	ls are a	as follows:							
				debit	\$500 150		credit	\$5000	00			
	Which error could have caused the difference?											
	A	A cash sale has only been recorded in the sales account.										
	В	A credit purchase has only been recorded in a supplier's account.										
	С	A credit sale has not been recorded.										
	D	A credit	sale has	only b	een recorde	d in a c	ustomer'	s accou	nt.			
7	A business maintains a provision for doubtful debts of 5% per annum. It has trade receivables balances of \$560 000 at the start and \$468 000 at the end of the financial year.											
	bal	ances of	\$560 000	at the	start and \$4	68 000	at the er		financia			
			\$560 000 ments are			68 000	at the er		financia			
			ments are	e corre				nd of the				
		nich state	ments are	e corre ers' ac	ct?	been c	redited v	nd of the	00.			
		nich state 1	ments are Custome \$4600 is	e corre ers' ac	ct? counts have	been c	redited v	nd of the vith \$46 stateme	00. nt.	I year.		
		nich state 1 2	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have	been ce in the intrent as	redited v	vith \$46 statement re state	00. nt.	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		
	Wh	nich state 1 2 3	ments are Custome \$4600 is \$4600 is	e corre ers' ac s treate s deduc	ct? counts have ed as income cted from cu	been ce in the intrent as	redited v income s sets in tl	vith \$46 statement re state	00. nt. ment of f	l year. inancial po		

A sales ledger control account was prepared. An irrecoverable debt of \$40 was omitted and a discount allowed of \$68 was entered as \$86.

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