2 The following information has been extracted from the accounts of Harvey Rabbit for the year ended 31 March 2010.

	\$
Sales ledger balance at 1 April 2009	29 040
Credit sales	499892
Cash sales	14634
Credit sales returns	9878
Receipts from debtors, banked	462680
Discount allowed on credit sales	21 404
Bad debts written off	9510
Debtors' cheques dishonoured	662
Contra entries	1153

## **REQUIRED**

(a)	Prepare Harvey Rabbit's sales ledger control account for the year ended 31 March 2010.
	[10]

The total of Harvey Rabbit's sales ledger balances at 31 March 2010 was \$26845, which did not agree with the closing balance of his sales ledger control account. On checking his accounts he discovered the following errors.

- A credit note for \$420 which had been sent to a debtor had been entered in the sales journal (day book) and posted as a sale to both accounts.
- 2 A debit entry in the sales ledger for \$698 had been set off as a contra entry in the purchases ledger, but no entry had been made in the control accounts.