

- 9 The total of the balances in the purchases ledger does not agree with the balance on the purchases ledger control account. It is found that a credit balance of \$3100 on a supplier's account has been listed as a debit balance.

What is the effect of correcting the error on the total of the purchases ledger balances?

- A \$3100 decrease  
B \$3100 increase  
C \$6200 decrease  
D \$6200 increase
- 10 Which error would affect the balancing of a trial balance?
- A A purchase invoice for \$259 was entered in the purchases day book and the creditor's account as \$529.  
B A payment for rent of \$250 has been debited in the bank account. It has been entered correctly in the rent account.  
C A sales invoice for \$180 was lost, before it could be entered in the sales day book.  
D A sales return of \$500 was debited in the debtor's account and credited to the purchases returns account.
- 11 A trader, whose purchases are all on credit, does not keep double entry records.

The following information is available:

	\$
opening creditors	51 660
payments to suppliers during the year	212 760
closing creditors	56 340

The discount received for the year amounted to \$1000.

What were the purchases for the period?

- A \$209 080      B \$214 940      C \$217 440      D \$218 440