

- 10** A cheque for payment of wages of \$214 has been debited to the purchases account as \$241. A suspense account is created.

What are the correcting entries?

	account to be debited	\$	account to be credited	\$
A	purchases suspense	214 27	wages	241
B	wages	214	suspense	214
C	wages suspense	214 27	purchases	241
D	purchases	241	wages suspense	241 27

- 11** A bank statement shows a credit balance of \$8360. Comparison with the cash book reveals:

- Cheques totalling \$18 725, sent to suppliers, have not been presented.
- Cheques totalling \$16 223, received from customers, have not been credited by the bank.
- Bank charges of \$124 have not been entered in the cash book.

What is the correct cash book balance?

- A** \$5734 credit
B \$5734 debit
C \$5858 debit
D \$10 986 credit

- 12** The balance on a sales ledger control account is \$40 000.

The following items are then discovered:

	\$
total of sales day book understated	500
discounts allowed not entered in sales ledger control account	1 200
bad debts written off not recorded in sales ledger control account	400
provision for doubtful debts	2 500

What is the total of the balances in the sales ledger?

- A** \$37 900 **B** \$38 600 **C** \$38 900 **D** \$41 100