

- |                                      |         |
|--------------------------------------|---------|
|                                      | \$      |
| Sales ledger balance at 1 April 2009 | 29 040  |
| Credit sales                         | 499 892 |
| Cash sales                           | 14 634  |
| Credit sales returns                 | 9 878   |
| Receipts from debtors, banked        | 462 680 |
| Discount allowed on credit sales     | 21 404  |
| Bad debts written off                | 9 510   |
| Debtors' cheques dishonoured         | 662     |
| Contra entries                       | 1 153   |

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

.....[10]

- 1 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.