

- 9 The total of the list of individual balances in the purchase ledger does not agree with the balance on the purchase ledger control account.

When listing the individual suppliers' accounts a credit balance had been shown as a debit balance.

What is needed to correct the mistake on the total of the purchase ledger balances?

- A decrease by the amount of the credit balance
 - B decrease by twice the amount of the credit balance
 - C increase by the amount of the credit balance
 - D increase by twice the amount of the credit balance
- 10 Which error will cause an entry in the suspense account?
- A a transposition error when transferring a ledger account balance to the trial balance
 - B an error of commission where the wrong account is used for a transaction but it is the correct type of account
 - C an error of omission
 - D an error of principle
- 11 A trial balance at 31 December shows:

	debit \$	credit \$
trade receivables (debtors) control account	48 500	2 900
trade payables (creditors) control account	3 600	34 800

It is then found that an invoice, \$900, issued to a debtor on 27 December, has not been entered in the accounting records.

What is the correct figure for trade receivables (debtors) in the balance sheet at 31 December?

- A \$46 500 B \$49 400 C \$51 200 D \$53 000