6 The table shows information from a sales ledger control account.

	$
opening balances	260 497
closing balances	286 190
cash received	581 640
irrecoverable debts	33 200
contra entries	17 310

What is the credit sales figure?

A $556 823   **B** $591 443   **C** $623 223   **D** $657 843

7 Where would the difference between the total debits and the total credits in a trial balance be recorded?

A a control account

B a suspense account

C the general journal

D the income statement

8 The table shows extracts from a business's bank reconciliation.

	$
balance per cash book at 31 December	2075
balance per bank statement at 31 December	2250
bank charges per bank statement not entered in cash book	150
outstanding cheques not presented at the year end	325

What is the bank balance to be shown in the financial statements?

A $1600   **B** $1925   **C** $2075   **D** $2225