

- 5 A bank statement shows a credit balance of \$1500.

A payment of \$500 and a receipt of \$1250 were included in the cash book but have not yet appeared on the bank statement.

Bank interest payable of \$1100 had been correctly recorded in the cash book but due to a bank error had been recorded in the bank statement as \$1000.

What is the cash book balance?

- A** \$650                      **B** \$850                      **C** \$2150                      **D** \$3350

- 6 A sales invoice to Jane has **not** been recorded in the books of prime entry.

Which accounts are affected by this error?

	sales ledger control	Jane
<b>A</b>	no	no
<b>B</b>	no	yes
<b>C</b>	yes	no
<b>D</b>	yes	yes

- 7 A business's suspense account appears as follows:

	\$		\$
discount allowed	150	opening balance	100
		sales	50
	150		150

Which statements are correct?

- 1 Total debits had been \$100 less than total credits in the trial balance.
- 2 The sales account had been overcast by \$50.
- 3 The discount allowed account had been overcast by \$150.

- A** 1 and 2                      **B** 1 only                      **C** 2 and 3                      **D** 3 only