5 A suspense account shows a debit balance of $350.

What could have caused this?

A A purchase of $350 was debited to the rent account.

B A purchase of $350 was omitted from the purchases journal.

C A sale of $350 was debited to the sales account and credited to the debtors' control account.

D A sale of $350 was posted twice to the sales account.

6 A cash book showed a credit bank balance of $6100 on 31 December.

The bank statement on that date showed $60 of bank charges not in the cash book.

Unpresented cheques amounted to $500.

What was the balance on the bank statement?

A $5540 credit

B $5540 debit

C $5660 credit

D $5660 debit

7 A purchase ledger control account shows the following:

	$
opening balance	1 200
closing balance	1 300
purchases	18 400
payments made	17 800
discount received	300

Which entry appears in the control account to record the contra with the sales ledger control account?

A $200 credit

B $200 debit

C $800 credit

D $800 debit