

- 9 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
- 10 During the year ended 31 December, a sports club received \$10 860 for subscriptions.

The following further information is available.

	year ended 31 December	
	start of year \$	end of year \$
subscriptions owing	580	870
subscriptions received in advance	1 640	1 220

What is the figure for subscriptions in the Income and Expenditure Account for the year ended 31 December?

- A** \$10 150      **B** \$10 510      **C** \$11 570      **D** \$12 270
- 11 A firm has incomplete accounting records. The following figures are known.

	\$
capital at start of year	20 000
owner's drawings	7 000
capital at end of year	30 000

How much profit has the firm made during the year?

- A** \$7000      **B** \$17 000      **C** \$27 000      **D** \$30 000