

- 4 The total of trade payables balances in Konrad's purchases ledger was \$57 400. The following errors were then discovered.

	\$
discount allowed overcast in cash book	2000
returns outwards omitted in a supplier's account	350
payments to trade payables undercast in cash book	137
purchases journal overcast	500

What is the correct total of trade payables balances?

- A** \$54 413 **B** \$54 913 **C** \$55 050 **D** \$57 050

- 5 The debit balance on a company's sales ledger control account was \$125 000. The following errors were then discovered.

- 1 A bad debt of \$800 had not been entered in the sales ledger control account.
- 2 An increase in the provision for doubtful debts of \$500 was required.
- 3 The sales journal had been overcast by \$1000.

What was the total of the balances in the sales ledger?

- A** \$122 700 **B** \$123 200 **C** \$124 000 **D** \$125 200

- 6 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