8 Which of the following would prevent a trial balance from balancing?

A a credit note from a supplier entered in the sales journal

B a discount allowed posted to the Discounts Received account

C an invoice entered twice in the sales journal

D a refund to a customer wrongly posted to Discounts Allowed account

9 At 31 March 2003, a customer's bank statement shows that his bank account is overdrawn by $10 136.

Further information is as follows.

	$
cheques drawn, not presented	4998
cheques paid in, not credited	5896
bank interest charged, not in Cash Book	181

What is the correct bank balance to be shown in the customer's Balance Sheet at 31 March 2003?

A $9057 overdrawn

B $9238 overdrawn

C $10 853 overdrawn

D $11 034 overdrawn

10 The balance on the Sales Ledger Control account amounting to $43 000 has been entered in the trial balance as $34 000. The difference on the trial balance has been entered in a Suspense account.

Which journal entry is required to correct the error?

	account to be debited		account to be credited	
A	Sales Ledger Control account	$9000	Suspense account	$9000
B	-		Suspense account	$9000
C	Suspense account	$9000	-	
D	Suspense account	$9000	Sales Ledger Control account	$9000