

(b) Identify the books of prime entry for **each** of the following:

(i) discounts allowed

..... [1]

(ii) irrecoverable debts written off.

..... [1]

(c) State **three** benefits of maintaining control accounts.

1

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2

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3

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[3]

Additional information

The balance of the sales ledger control account at 30 April 2023 did not agree with the total of the individual customer account balances at this date.

The following errors were discovered, some of which affected the sales ledger control account and some of which affected the customer account balances.

- 1 Returns inwards of \$720 had been credited to the account of Rafiq Stores instead of Raif Stores.
- 2 A sales invoice for \$820 had been omitted from the books of account.
- 3 The balance of a credit customer's account, \$430, had been brought down as \$340.
- 4 The total of the returns inwards journal had been understated by \$470.
- 5 Interest of \$40 charged on an overdue account had been correctly entered in the journal but had been credited to the customer's account.

REQUIRED

- (d) Calculate the revised sales ledger control account balance at 30 April 2023.

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..... [4]