

- 9 Which error will cause an entry in the suspense account?
- A a transposition error when transferring a ledger account balance to the trial balance
 - B an error of commission where the wrong account is used for a transaction but it is the correct type of account
 - C an error of omission
 - D an error of principle

- 10 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
- 11 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