**12** A suspense account showed the following.

| suspense account | | | |
|---|---|---|---|
| | $ | | $ |
| purchases | 300 | balance b/d | 120 |
| | | Judy | 180 |
| | 300 | | 300 |

The business did not maintain control accounts.

Which errors had been made?

| | purchases | Judy |
|---|---|---|
| A | purchases journal had been overcast by $300 | credit sales of $460 had been entered as $640 in Judy's account |
| B | purchases journal had been overcast by $300 | credit sales of $640 had been entered as $460 in Judy's account |
| C | purchases journal had been undercast by $300 | credit sales of $460 had been entered as $640 in Judy's account |
| D | purchases journal had been undercast by $300 | credit sales of $640 had been entered as $460 in Judy's account |

**13** At the start of the year a business had the opening trade payables of $13 000. At the end of the year it owed $15 000 to trade payables.

During the year it paid them $190 000, after taking a cash discount of $10 000.

What was the amount of the credit purchases for the year?

A  $188 000  B  $192 000  C  $198 000  D  $202 000

**14** Which error must be corrected by a one-sided journal entry?

A  a cheque entered in the cash book but not posted in a ledger account

B  a contra entry in the sales ledger control account not entered in the purchases ledger control account

C  an error in the total value of sales ledger balances included in the trial balance

D  discount allowed entered in a customer's account but not entered in the discount column in the cash book