**Unified Exam Bookkeeping and Accounts Past Year Papers Collection - Year 2009 Question 3**

The draft Trial Balance of Ken Da as at 30 June 2009 did not balance, and a Suspense Accounts was opened for the difference.

Prior to the further investigation, the draft Profit And Loss Account for the year ended 30 June 2009 was drawn up and showed a net profit of RM 25,736. Subsequently, the following errors and omissions were discovered:

1. Discounts received of RM 433 was posted to the debit side of the Discounts Allowed account.
2. A credit note for goods returned of RM 80 received from a supplier was overlooked.
3. Purchase of filing cabinets RM 2,000 on 1 July 2009 for office use was debited to the Purchases account.

Ken Da depreciates its fixtures and fittings at a rate of 10% per annum on cost.

1. Trade debtors appeared in the Trial Balance as RM 50,500, and the existing provision for bad debts of RM 950 was to be adjusted to 2% of the debtors.
2. The payments side of the bank column in the Cash Book was undercast by RM 90.
3. The owner withdrew RM 70 in cash for personal use in April 2009. It was debited to the General Expenses account as RM 7.
4. A loan of RM 2,500 to an employee was treated as a payment of salaries.

**You are required to prepare:**

1. Journal entries to correct the above errors and omissions (without narrations);
2. a Suspense Account and show the figure of the original difference in the Trial Balance;
3. a statement to show the corrected net profit for the year ended 30 June 2009.