

Principles of Accounts for CSEC®

2nd edition

Chapter 4: Ledgers and the trial balance

1. B (1 mark)
2. A (1 mark)
3. D (1 mark)
4. B (1 mark)
5. (a)

Natasha Mohammed General ledger Capital account

		\$			\$
Jan 31	Bal c/d	<u>20 000</u>	Jan 1	Bank	<u>20 000</u>
			Feb 1	Bal b/d	20 000

Bank account

		\$			\$
Jan 1	Capital	20 000	Jan 14	Rawl & Co.	9 600
Jan 7	Kaden	3 000	Jan 31	Bal c/d	<u>25 340</u>
Jan 20	Kaden	1 940			
Jan 30	Caribbean Bank Ltd	<u>10 000</u>			
		<u>34 940</u>			<u>34 940</u>
Feb 1	Bal b/d	25 340			

Rawl & Co. account

		\$			\$
Jan 12	Purchases Returns	4 000	Jan 4	Purchases	14 000
Jan 14	Bank	9 600			
Jan 14	Discount received	<u>400</u>			
		<u>14 000</u>			<u>14 000</u>

Purchases account

		\$			\$
Jan 1	Rawl & Co.	<u>14 000</u>	Jan 31	Bal c/d	<u>14 000</u>
		<u>14 000</u>			<u>14 000</u>
Feb 1	Bal b/d	14 000			

Century 2accounting Chapter 4 Test B Answers

SJ Ball



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