

SECTION I

Answer the THREE questions in this section.

1. An accounting student prepared the following trial balance for Heavy Metal Enterprises for the year ended 31 December 2011 and inserted the amount of \$51 200 for capital.

	Dr \$	Cr \$
Bank overdraft	26 500	
Cash on hand	3 200	
Provision for bad debts		8 200
Bad debts		5 000
Accounts receivable		49 100
Accounts payable		54 200
Long-term loan		75 000
Carriage inwards		3 600
Carriage outwards	4 500	
Commissions received	6 200	
Rent paid		12 000
Equipment at cost	90 000	
Accumulated depreciation (equipment)	30 500	
Motor vehicle at cost		68 000
Accumulated depreciation (motor vehicle)	15 400	
Salaries	40 000	
Inventory	16 800	
Purchases		74 600
Sales	125 000	
Miscellaneous expenses	36 400	
Returns outwards	3 600	
Returns inwards	2 800	
Capital		51 200
	<u>400 900</u>	<u>400 900</u>

- (a) Prepare the corrected trial balance for Heavy Metal Enterprise showing clearly the correct amount for Capital. **(13 marks)**
- (b) You are presented with the following day books:

Sales Day Book		Amount
2011		
1 September	U. Plumber	\$ 7 200
4 September	V. Henry	\$ 4 150
13 September	V. Henry	\$ 2 100
20 September	U. Plumber	\$ 1 396
		<u>\$14 846</u>

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