

May 2012

SECTION I
Answer the THREE questions in this section.

	DR	CR
	\$	
Bank overdraft	26 500	
Cash on hand	3 200	
Provision for bad debts		8 200
Bad debts		5 000
Accounts receivable		49 000
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	36 000	
Returns outwards	3 600	
Returns inwards	2 800	
Capital		<u>51 200</u>
	<u>400 200</u>	<u>400 200</u>

- (a) Prepare the corrected trial balance for Heavy Metal Enterprise showing clearly the correct amount for Capital. (13 marks)

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May/June 2008 - 2017 Rosemarie Allen,2018-04-26 This book is designed to aid students who are sitting the CSEC principles of accounts external examinations in their studies It consist of ten 10 years of fully worked solutions from the May June examinations and also one hundred 100 multiple choice questions with solutions This book serves as a preparation tool for excellent results for students at the CSEC level CSEC PAST PAPERS 2020-2023 PRINCIPLES OF ACCOUNTS. ,2024

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practice Well annotated study diagrams Examiner s tips to get inside information on scoring high marks Donna Bynoe Arthur is a Lecturer in the Division of Health Sciences at Barbados Community College She is also an Examiner for CXC

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