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Oliver Bentley maintains control accounts in his general ledger. He prepared a Sales Ledger Control Account for January 2004, with information derived from his subsidiary books. The debit balance shown in the Sales Ledger Control Account at January 31, 2004, does not agree with the list of debtors extracted from the sales ledger at that date.

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Management accounting does form an integral part of the indicative content so questions on areas such as budgeting and variance analysis can and will appear again in future diets. Questions one, two, seven and four were the most popular, question 6 the least, with student preferences being equally divided amongst the other three.

Accounting Principles Question Paper, Answers and Examiner

Principles of Accounts CSEC Past Papers Sample questions: After preparation of a company's Control Accounts, the following errors were discovered: (i) Credit purchase of \$6 000 had been posted to K. Hosein's account instead of to P. Hussain's account.

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