

Question 1

7.

Dr			Creditors Control Account			Cr		
Date	Details	€	Date	Details	€			
2016			2016					
May 31	Bank/Cash	5,500	May 1	Balance b/d	6,100			
May 31	Balance	6,500	May 31	Purchases	5,900			
		12,000			12,000			
			June 1	Balance b/d	6,500			

OR (Alternative Format)

Creditors Control Account				
Date	Details	Dr	Cr	Balance
		€	€	€
2016				
May 1	Balance			6,100
May 31	Purchases		5,900	12,000
May 31	Bank/Cash	5,500		6,500

Question 2

7.

Dr		Debtors Control Account				Cr
Date	Details	€	Date	Details	€	
01/05/15	Balance b/d	5,900		Cash Received	5,400	
	Sales	6,100	31/05/15	Balance c/d	6,600	
		12,000			12,000	
01/06/15	Balance b/d	6,600				

OR (Alternative Format)

Debtors Control Account				
Date	Details	Dr	Cr	Balance
		€	€	€
01/05/15	Balance b/d			5,900
	Sales	6,100		12,000
	Cash Received		5,400	6,600

Question 3

Dr		Creditors Control Account				Cr
Date	Details	€	Date	Details	€	
	Payments/Bank/Cash	17,100	01/05/10	Balance	6,700	
31/05/10	Balance c/d	<u>3,800</u>		Purchases	<u>14,200</u>	
		20,900			20,900	
				Balance b/d	3,800	

Or

Creditors Control Account				
Date	Details	Dr	Cr	Balance
		€	€	€
01/05/10	Balance			6,700
	Purchases		14,200	20,900
	Payments/Bank/Cash	17,100		3,800

Question 4

13. Debtors Control Account

Dr.		Debtors Control Account				Cr.
1/5/08	Balance	1400	31/5/08	Cash / Bank	6300	
31/5/08	Sales	8500	31/5/08	Balance	3600	
		9900			9900	

OR

Debtors Control Account				
Date	Details	Dr	Cr	Balance
1/5/08	Balance			1400
31/5/08	Sales	8500		9900
31/5/08	Cash / Bank		6300	3600

Question 5

Dr		Debtors Control Account				Cr
Date	Details	€		Date	Details	€
April	<i>Balance</i>	910			<i>Cash</i>	17,800
	<i>Sales</i>	<u>21,590</u>			<i>Balance</i>	<u>4,700</u>
		22,500				22,500

OR

Debtors Control Account				
Date	Details	Dr	Cr	Balance
April	<i>Balance</i>			910
	<i>Sales</i>	21,590		22,500
	<i>Cash</i>		17,800	4,700