

4. Debtors' Control Account

(60)

(a) Adjusted Debtors' Ledger Control Account

(35)

Debtors' Ledger Control a/c					
Date	Details	€	Date	Details	€
	Balance b/d	26,220 (1)		Balance b/d	514 (3)
	Dishonoured Cheque (i)	690 (6)		Invoice error (v)	180 (6)
	Interest (iii)	50 (6)			
	Restocking Charge (iv)	44 (6)			
	Discount Disallowed (vi)	170 (6)			
	Balance c/d	514 (1)		Balance c/d	26,994
		<u>27,688</u>			<u>27,688</u>
	Balance b/d	26,994		Balance b/d	514

(b) Adjusted Schedule of Debtors showing the original balance

(25)

Adjusted Schedule of Debtors	€	€
Balance as per list of debtors		*20,404 (5)
<u>Add:</u>		
Dishonoured Cheque (i)	690 (3)	
Sales-cash and credit error (ii)	3,920 (5)	
Interest (iii)	67 (2)	
Invoice (v)	1,240 (3)	
Discount disallowed (vi)	170 (2)	6,087
		<u>26,491</u>
<u>Less:</u>		
Reduction in restocking charge (iv)	11 (3)	(11)
Net balance as per adjusted control a/c (€26,994 – €514)		<u>26,480 (2)</u>

\* Accept correct figure only.