



IGCSE Accounting – 0452 – Control Accounts - Worksheet-2

1. Aliyyu is a trader. He keeps a full set of accounting records and prepares control accounts at the end of each month.

Aliyyu was able to provide the following information for the month ended 31 January 2021.

2021	\$
January 1 Amount owing by credit customers	5869
Amount owing to credit suppliers	6435
January 31 Totals for the month:	
Cash purchases	1966
Credit purchases	8575
Returns to credit suppliers	778
Returns from credit customers	469
Cheques received from credit customers	4124
Discount allowed	193
Discount received	458
Contra entry	980
Carriage charged by credit suppliers*	649
February 1 Debit balance in purchases ledger	850
Credit balance in purchases ledger	7379

REQUIRED:

- (a.) Select the relevant figures and prepare the purchases ledger control account for the month of January 2021.
Insert a figure for cheques paid to credit suppliers.
Balance the account and bring down the balances on 1 February 2021.
- (b.) Name the book of prime (original) entry which Aliyyu would use to obtain the following information when preparing his control accounts.

S.No	Control Account item	Book of prime (original) entry
a.	Returns by credit customers	
b.	Irrecoverable debts	
c.	Contra entry	
d.	Credit purchases	



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2. Raina purchases goods for resale on both cash and credit terms.
Raina provided the following information for the year ended 30 April 2021.

	\$
Trade payables 1 May 2020	33600
Trade payables 30 April 2021	35900
Discount allowed	2580
Purchases returns	5760
Irrecoverable debts	1800
Discount received	4450
Interest charged by suppliers	1222
Credit purchases	210500
Cash purchases	45500
Sales ledger balances set off against - Purchases ledger balances	4500

REQUIRED

- (a) Select the relevant items and prepare the purchases ledger control account for the year ended 30 April 2021. Insert the amount paid to credit suppliers.
- (b) State any three advantages of preparing control accounts.
- (c) Name the book of prime (original) entry which Raina would use to obtain the following information when preparing her control accounts.

S.No	Control account item	Book of original entry
a.	Credit purchases	
b.	Discount received	
c.	Interest charged by suppliers	