

Creditors Ledger and General Ledger

Question 1: *Make a cross in the correct category into which the given* **[5]**

No	Name of account	ASSETS		OWNER'S EQUITY		LIABILITIES	
		Non-current	Current	Reserves	Income	Non-current	Current
E.g.	Land and Buildings	X					
1.1	Creditors control						
1.2	Trading stock						
1.3	Stationery						
1.4	Equipment						
1.5	Packing materials						

Question 2: *Make a cross in the correct column to indicate whether the mentioned ledger account will have a debit or a credit opening balance / total:* **[5]**

No	Name of account	Debit balance	Credit balance
E.g.	Land and Buildings	X	
2.1	Creditors control		
2.2	Trading stock		
2.3	Stationery		
2.4	Equipment		
2.5	Packing materials		

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