Control accounts, journals and the banking systems (CJBS)
Study support webinar

Thursday 13 February

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Errors disclosed by a trial balance

Single entry	
Same side postings	
Transposition error	
Calculation error	
Omitting a general ledger balance	

Jane Ltd

Suspense account

£		£

Student example 1

	Debit £	Credit £

Suspense account

	£		£

Errors not disclosed by a trial balance

O	
C	
P	
R	
O	
C	

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Journals to post payroll transactions

	£	
Gross pay	1,000.00	
Paye	42.67	
Employees NIC	42.52	
Employees pension contributions	25.00	
GAYE	10.00	
Net pay	879.81	
Employers NIC	49.50	
Employers pension contributions	40.00	

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Student example 2

	Debit £	Credit £

Student example 3

	Debit £	Credit £

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