

# Topic 3: Reconciliation of control accounts with lists

## Activity 1: Reconcile Debtors' control account with debtors' list

### GENERAL LEDGER OF LEHOBYE TRADERS BALANCE SHEET ACCOUNTS SECTION

DR		Debtors' control								CR	

### List of debtors

	Debit	Credit

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**Activity 2: Correct the Debtors' control account and debtors' list**


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**GENERAL LEDGER OF SMITHFIELD STORES  
BALANCE SHEET ACCOUNTS SECTION**

DR		Debtors' control						CR			

**Debtors' list**


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**Activity 3: Reconcile the Debtors' control account and the debtors' list**


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**GENERAL LEDGER OF ZIZI TRADERS  
BALANCE SHEET ACCOUNTS SECTION**

DR						CR					
Debtors' control											

**Debtors' list**

	Debit	Credit

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**Activity 4: Correct the Debtors' control account and the debtors' list**


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**GENERAL LEDGER OF THABO'S TRADERS  
BALANCE SHEET ACCOUNTS SECTION**

DR						Debtors' control						CR	

**Debtors' list on 28 February 20.1**


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**Activity 5: Reconcile the Creditors' control account with creditors' list**


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**GENERAL LEDGER OF BLUE LAGOON TRADERS  
BALANCE SHEET ACCOUNTS SECTION**

DR						Creditors' control				CR	

**Creditors' list at 30 November 20.1:**


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**Activity 6: Correct the Creditors' control account and creditors' list**


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**GENERAL LEDGER OF DURBAN SUPPLIERS  
BALANCE SHEET ACCOUNTS SECTION**

DR						Creditors' control						CR

**Creditors' list at 31 March 20.1**


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**Activity 7: Reconcile the Creditors' control account with the creditors' list**


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**GENERAL LEDGER OF THABO'S TRADERS  
BALANCE SHEET ACCOUNTS SECTION**

DR						Creditors' control						CR

**Creditors' list on 28 February 20.1**


**Activity 8: Debtors' and Creditors' reconciliation**

- A
- B
- C
- D

DR		Debtors' control								CR	

DR		Creditors' control								CR	



**Debtors' list**


**Creditors' list**
