

After Picard Company had completed all posting for the month of December, the sum of the balances in the following accounts payable subsidiary ledger did not agree with the balance of the control account in the general ledger.

Name Ryker's
Address 286 Buck Avenue

Date	Item	Post. Ref.	Debit	Credit	Balance
Dec. 2		P25		2,400	2,400

Name Geordie Company
Address 818 Western Avenue

Date	Item	Post. Ref.	Debit	Credit	Balance
Dec. 1	Balance				7,600
10		CP23	7,600		—
20		P32		3,300	3,300
29		J15	800		4,100

Name Laforge Company
Address 90210 Baker Boulevard

Date	Item	Post. Ref.	Debit	Credit	Balance
Dec. 1	Balance				9,900
18		CP28	9,900		—
29		P34		10,500	600

Name Deanna Troi
Address 2720 Sommers Avenue

Date	Item	Post. Ref.	Debit	Credit	Balance
Dec. 8		P27		6,000	6,000
27		P33		8,000	14,000

Name OBrien Supplies
Address 1560 Puckett Street

Date	Item	Post. Ref.	Debit	Credit	Balance
Dec. 1	Balance				8,200
7		P26		5,600	13,800
12		J11	620		12,180
20		CP29		6,000	18,180

The balance in the Accounts Payable control account of \$36,580 has been verified as correct. Also assume that the journals references in the Post Ref. columns of the accounts payable subsidiary ledger have been verified as correct.

Instructions

Determine the errors in the preceding accounts payable subsidiary accounts and prepare a corrected schedule of accounts payable.