

# INTERNATIONAL INDIAN SCHOOL RIYADH

## ACCOUNTANCY WORK SHEET 7 – CLASS 11

### CHAPTER: TRIAL BALANCE AND RECTIFICATION OF ERRORS

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Q.1 Define Trial Balance (March 2008. Marks 1)

Q.2 Name any two errors that are not disclosed by trial balance.  
(March 2008. Marks 1)

Q.3 What is a Suspense Account. (March 2008. Marks 1)

Q.4 What is the purpose of preparing Trial Balance? (March 2010. Marks 1)

Q.5 Name any two errors that do not affect the Trial Balance?

Q.6 Rectify the following errors.

- (a) A purchase of Rs. 536 has been posted to the creditor's account as Rs. 480.
- (b) The total of the Bills Receivable book has been added Rs. 1,000 short.
- (c) A cheque for Rs. 929 deposited in the bank on 29<sup>th</sup> May, 1991 was wrongly entered in the cash book as Rs. 992 through the correct amount was posted in the account of the customer.
- (d) Closing stock as on 30<sup>th</sup> June, 1995 was Rs. 9,570 but the same was wrongly carried forward as Rs. 9,750 in the books on 1.7.1996.
- (e) A sum of Rs. 800 written off on Machinery has not been posted to depreciation A/c.
- (f) Rs. 1,000 paid as repairing charges on the reconditioning of a newly purchased second hand Machinery debited to General Expenses A/c.

**(March 2005. Marks 6)**

Q.7 Rectify the following errors:

- a) Rs. 250 received from Gian were debited to his account.
- b) Office expenses of Rs. 15 were posted as Rs. 50.
- c) The total of Purchases Book was Rs. 2,650. It was carried forward to the next page as Rs. 6,250.
- d) Sales Book was overcast by Rs. 300.

- e) A credit sale of Dev of Rs. 6,000 was passed through Purchases Book. However, Dev's account was correctly posted.
- f) Rs. 1,250 paid for wages for construction of Building was charged to Wages Account. **(March 2006. Marks 6)**

Q.8 Rectify the following errors.

- (a) Credit purchases from Ramu & Co. Rs. 5,000 were recorded through sales book. However, Ramu & Co. were correctly credited.
- (b) Furniture purchased for Rs. 5,000 was posted to purchases account as Rs. 500.
- (c) Goods returned by Taj Rs. 3,000 were taken into stock. No entry was recorded in the books.
- (d) Cash received from Mohit Rs. 4,000 was posted to Mahesh's Account as Rs. 1,000.
- (e) Wages paid for installation of machinery Rs. 600 was posted to Wages account.
- (f) Sales return book overcast by Rs. 1,000. **(March 2007. Marks 6)**

Q.9 How would you rectify the following errors:

- (i) Rs. 5,000 spent on extension of building have been debited to building repairs account.
- (ii) A sale of furniture amounting to Rs. 3,000 had been credited to Sales Account.
- (iii) Rs. 500,000 paid for purchase of car for one of the partners had been charged to trade expenses account.
- (iv) The total of purchase book was cast short by Rs. 2,500.

- (i) An amount of Rs. 375 posted in Debit side of Commission Account instead of Rs. 275.
- (ii) Own business material Rs. 8,000 were used for construction of building  
no, adjustment was made in the books. **(March 2008. Marks 6)**

Q.10. Rectify the following errors.

- (1) Furniture Purchased for Rs. 10,000 wrongly debited to purchase account as Rs. 4,000.
- (2) Goods purchased from Masood for Rs. 3,000 was passed through Sales book.
- (3) Rent amounting to Rs. 900 paid was credited to Rent Account.
- (4) Returns outward book was overcast by Rs. 1,000.
- (5) A discount allowed to a customer has been credited to him as Rs. 136 in the place of Rs. 154.
- (6) A sale of Rs. 1,188 was posted as Rs. 990 in the Sales Account.

**(March 2009. Marks 6)**