



ACCOUNTANCY

CH.13 TRIAL BALANCE

Class: XI

1. From the following Ledger account balance extracted from the book of R.J. Gupta, prepare a Trial balance as on 31st March, 2015;

Purchases	-	1,04,000		Drawings	-	7,950
Sundry	-	18,550		Sundry	-	8,300
Premises	-	62,000		Returns Inward	-	5,360
Sales	-	1,49,000		Furniture	-	15,600
Returns Outwards	-	8,900		Cash in Hand	-	390
Rates and Taxes	-	780		Capital	-	85,000
Cash at Bank	-	1,560		Factory Wages	-	5,830
Carriage Inwards	-	650		Carriages Outward	-	260
Salaries	-	3,900		Rents Resaved	-	2,990
Stock(1 st April,2014)-		25,000		Insurance	-	2,100
				Bad Debts	-	260

[Trial Balance Total—R 2,54,190]

2. The following trial balance was drawn from the bank of Zig-Zig Traders on 31-12-2012:

Trial Balance

Debit			Credit	
Building	60,000		Capital	73,600
Machinery	17,000		fixtures	5,600
Returns Outward	2,600		sales	1,04,000
Bad debts	2,800		Debtors	60,000
Cash	400		Interest reserved	2,600
Discount Resaved	3,000			
Bank Overdraft	10,000		Total = 2,45,800	

INDIAN SCHOOL NIZWA - WORKSHEET



Creditors 1,00,000

Total = 2,45,800

3. Pass journal entries with the following information. Also prepare ledger account and trial balance

2013

Jan 1.	Pandu started business with cash	20,000
Jan 3.	He opened a current account in the bank	5,000
Jan 7.	Purchased goods on credit from shakuni	4,000
Jan 10.	Paid to shakuni in full settlement	3,900
Jan 13.	Machinery purchased	2,000
Jan 16.	Goods sold to john	3,000
Jan 18.	Amount reserved from john	1,000
Jan 20.	Salaries paid	700
Jan 23.	Rent received	300
Jan 28.	Goods purchased from srikant	4,000
Jan 31.	Interest on capital @ 10% for the month	
Jan 31.	Depreciation on machinery	100

4. From the following trial balance (containing obvious error) prepare a correct trial balance

Name of the account	Dr	Cr
Purchase	6,000	-
Reserve fund	2,000	-
Sales	-	10,000
Purchased return	100	-
Sales return	-	200
Opening stock	3,000	-
Closing stock	-	4,000
Expenses	-	2,000
Outstanding expenses	200	-
Bank balances	500	-
Assets	5,000	-
Debtors	-	8,000
Creditors	-	3,000
Capital A/C	9,400	-

INDIAN SCHOOL NIZWA - WORKSHEET



Suspense A/C being the difference in

1,000
27,200

-
27,200