ACCOUNTANCY

CH.13

TRIAL BALANCE

Name: ___________________ DATE:____________ Class: XI.B

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(1st April,2014)	-	25,000	Insurance	-	2,100
			Bad Debts	-	260

[**Trial Balance Total—R 2,54,190]**

2.**The following trial balance was drowning 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
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
Jan10.	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	-
Suspense A/C being the difference in	1,000	-
	27,200	27,200