

## Worksheet: Trial Balance and Rectification of Errors

ISC · Class 11 · Accountancy · 9 questions · 17 marks

Name: \_\_\_\_\_

Date: \_\_\_\_\_

Score: \_\_\_\_\_ / 17

**Q1.** What does a trial balance test? *[1 mark]*

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**Q2.** Name one error that does not affect the trial balance. *[1 mark]*

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**Q3.** What is a suspense account used for? *[1 mark]*

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**Q4.** Machinery repair ₹,000 was debited to Machinery A/c. Name the error and its effect on the trial balance. *[2 marks]*

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**Q5.** Rectify: goods sold to Ram ₹,000 not recorded at all. *[2 marks]*

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**Q6.** Rectify: ₹,000 repair of machinery wrongly debited to Machinery A/c. *[2 marks]*

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**Q7.** Give two errors that DO cause the trial balance to disagree. *[2 marks]*

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**Q8.** The sales book was undercast by ₹1,000 (found after the trial balance). Rectify. *[3 marks]*

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**Q9.** Rectify: ₹4,000 received from Mohan credited to Sohan's account. *[3 marks]*

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