

Worksheet: Trial Balance and Rectification of Errors

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

Name: _____

Date: _____

Score: _____ / 17

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

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

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

Q4. Machinery repair 3,000 was debited to Machinery A/c. Name the error and its effect on the trial balance. *[2 marks]*

Q5. Rectify: goods sold to Ram 5,000 not recorded at all. *[2 marks]*

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

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

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

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