

## Worksheet: Trial Balance and Rectification of Errors

Maharashtra State Board · 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 ₹,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 ₹,000 not recorded at all. *[2 marks]*

---

---

---

**Q6.** Rectify: ₹,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]*

---

---

---