INDIAN SCHOOL MUSCAT
DEPARTMENT OF COMMERCE & HUMANITIES
CLASS :11
ACCOUNTANCY

Worksheet No: 10 Chapter Name: Trial Balance

Issued on : ---------- Date of submission:----------

Name of the student : …….. Roll No:….. Section:……

1 What is a Trial Balance? 1

2 List any three characteristics of a Trial Balance. 3

3 What are the objectives/functions of a Trial balance? 4

4 The following Trial Balance was drawn from the books of Concave Traders on 31-12-2015. 4

Trial Balance

Debit	Rs	Credit	Rs
Building	60,000	Capital	73,600
Returns Outwards	2,600	Fixtures	5,600
Bad Debts	2,800	Sales	87,000
Cash	400	Debtors	50,000
Discount Received	3,000	Interest Received	2,600
Creditors	50,000		
Purchases	1,00,000		
	2,18,800		**2,18,800**
Even though the debit and credit sales agree, the Trial Balance contains certain mistakes. Redraft the Trial Balance.			

5 Prepare a Trial Balance from the following 4

Sales 1,80,000,Wages 3,000 ,Purchases return 2,000, Salary 8,000 ,Discount received 500, Purchases 1,75,000 Provision for bad debts 2,500,Sales return 3,000, Capital 3,00,000,Sundry Debtors 82,000 ,Bills payable 22,000

Discount allowed 1,000, Commission received 4,000,Insurance 3,200 Rent Received 6,000,Rent Rates and Taxes 4,300, Loan 34,800,Fixtures and fittings 20,000,Trade expenses 1,500,Bad debts 2,000,Drawings 32,000,Repair and renewals 1,600

Travelling expenses 4,200,Postage 300,Telegram expenses 200,Legal fees 500,Bills receivable 50,000, Building 1,10,000 and Stock 50,000 ,

6 Prepare a Trial Balance from the following 4

Bills payable 85,550, Bad debts 3,000 Sundry creditors 25,000, Trade expenses 2,500 Provision for bad debts 1,500,Printing and Stationary 5,000 Return outwards 4,500,Rent, Rates and Taxes 3,450 Capital 2,50,000, Freight 2,250 Discount received 3,500,Sales return 6,000 Interest received 11,260, Motor car 25,000 Sales 1,00,000, Opening stock 75,550,Furniture and Fixture 15,500, Purchases 75,000,Drawings 13,560, Investments 65,500,Cash in hand 36,000, Sundry debtors 1,00,000 and Cash in bank 53,000

7 Prepare a Trial Balance from the following 4
Opening stock 2,26,000 Purchases 4,40,000, Return outwards 15,000,Drawings 75,000 Creditors 50,000,Buildings 1,00,000, Bills payable 63,700,Motor van 30,000, Interest received 20,000,Freight inwards 3,400, Capital 3,50,000,Sales return 10,000,Trade expense 3,300,Heat and Power 8,000,Salary and Wages 5,000,Legal expense 3,000,Postage and Telegram 1,000,Bad debts 6,500,Cash in hand 79,000,Cash at bank 98,000, Sundry debtors 25,000, Investments 40,000,Insurance 3,500, Sales 6,80,000 and Machinery 22,000.

8 Prepare a Trial Balance from the following. 4
Capital 2,00,000,Sundry debtors 80,000, Return outwards 2,000
Bad debts 1,000 ,Bank overdraft 12,000,Trade Expenses 2,400 ,Provision for bad debts 4,000, Printing and Stationery 2,000, Sundry creditors 60,000,Rent Rates and Taxes 5,000, Bills payable 15,400,Feright 4,000, Sales 2,76,000, Return inwards 7,000,Opening stock 25,000, Purchases 1,80,000,Furniture and Fixture 20,000,Plant and Machinery 1,00,000, Bills receivable 14,000,Wages 10,000, Cash in hand 6,000,Discount allowed 2,000, Investments 40,000, Drawings 20,000 and Motor car 51,000

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