Trial Balance and Rectification of Errors-2

Model Exam Question paper - 2

11th Standard

Accountancy

Reg.No. :

I.Answer all the questions

Time : 00:45:00 Hrs | Total Marks : 35

Part-A | 5 x 1 = 5

1) Amount spend on servicing office typewriter should be debited to

(a) Miscellaneous Expenses Account (b) typewriter (c) Repairs Account

2) Wages paid to worker for the installation of a new Machinery should be debited to

(a) Wages Account (b) Machinery Account (c) Factory Expenses Account

3) Salary paid to manager must be debited to

(a) Manager's Account (b) Office Expenses Account (c) Salary Account

4) goods taken by the proprietor for domestic use should be credited to

(a) Proprietor's drawings Account (b) Sales Account (c) Purchase Account

5) cash received from Mani whose account was previously written off as a bad Debt should be credited to

(a) Mani's Account (b) Miscellaneous Income Account (c) Bad debts recovered Account

Part-B | 3 x 2 = 6

6) Explain the principle on which agreement of trial balance is based.

7) Name the different kinds of errors?

8) Write short notes on:(i) Error of principle (ii) Compensating error, (iii) Error of casting (iv) Error of posting.

Part-C | 3 x 3 = 9

9) What do you mean by rectification of errors?

10) What are the error disclosed by the Trial Balance?

11) In what ways may the error be rectified?

Part-D | 3 x 5 = 15

12) Prepare Trial Balance as on 31.12.2000 from the following balances of Mr.balan.

Capital	3,40,000
Creditors	13,000
Drawings	4,000
Salaries	38,200
Bills receivable	5,800
Bills Payable	7,000
Debtors	16,000
Sales	1,44,000
Insurance	2,200
Land	2,50,000
Commission received	800
Purchases	94,000
Sales Returns	3,400
Purchase return	2,400
Carriage inwards	1,400
printing & Stationery	5,000
Stock	29,900
Machinery	50,000
Wages	5,000
Rent	1,600
Interest received	1,700
Elecricity	2,400

13) Prepare Trial Balance as on 30.06.2004 from the following balances of Mr.Senthil.

	Rs
Capital	4,70,200
cash in hand	6,000
Building	3,20,000
Stock	33,000
Sundry creditors	26,000
Commission paid	750
Rent & Taxes	6,300
Purchases	1,65,000
Salaries	70,600
Discount allowed	650
Drawings	5000
Bad debts	1,350
Machinary	1,58,800
Sundry debtors	48,000
repairs	5,400
Insurance premium	3,300
Sales	2,90,000
Telephone charges	6,450
Furnitures	11,000
Discount earned	1,100
Loan From Mohamad	51,000
reserve fund	5,900
Bills receivable	8,600
Bills payable	6,000

14) Prepare trial balances as on 31.3.2003 from the following balances of Mrs Sujatha

	Rs
drawings	43,000
Capital	2,12,000
Sundry Creditors	61,500
Bills payable	22,000
Sundry debtors	55,000
Bills Receivable	72,000
Loan from shameem	2,50,000
Furniture & Fittings	12,250
Openning stock	2,23,500
cash at bank	86,250
Purchase	2,98,000
sales	3,64,000
salaries	44,950
Sales return	500
Purchase return	2,550
Travelling expenses	12,300
Commission paid	250
Discount earned	2,000
cash in hand	64,540

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