

Trial Balance and Rectification of Errors-3

Model Exam Question paper - 3

11th Standard

Accountancy

Reg.No. :

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I. Answer all the questions

Time : 01:05:00 Hrs

Total Marks : 50

Part-A

4 x 2 = 8

- 1) What are the advantages of the trial balance?
- 2) Why is it said that the trial balance is not a conclusive proof of the accuracy of the account book?
- 3) Explain the principle on which agreement of trial balance is based.
- 4) Write short notes on: (i) Error of principle (ii) Compensating error, (iii) Error of casting (iv) Error of posting.

Part-B

4 x 3 = 12

- 5) What is suspense account? When is it opened?
- 6) What are the error disclosed by the Trial Balance?
- 7) In what ways may the error be rectified?
- 8) Write short notes. (a) Sundry Debtors (b) Sundry Creditors

Part-C

6 x 5 = 30

- 9) Rectify the following journal entries.

		Rs	Rs
(i)	Purchases A/c Dr	6,000	
	To Cash A/c (purchases of furniture)		6,000
(ii)	Arul A/c Dr	10,000	
	To Cash A/c (Salary paid to Arul)		10,000
(iii)	Ravi A/c Dr	1,500	
	To Cash A/c (Rent paid)		1,500
(iv)	Sales A/c Dr	12,000	
	To Cash A/c (Credit sale to Navin)		12,000
(v)	Cash A/c Dr	8,000	
	To babu A/c (Cash sales)		8,000

- 10) Rectify the following errors:

- i. Purchases book is carried forward Rs.850 less.
- ii. Sales book total is carried forward Rs.2,500 more.
- iii. A total of Rs.7,580 in the purchases book has been carried forward as Rs.8,570.
- iv. The total of the sales book Rs.7,550 on page 20 was carried forward to page 21 as Rs.5,570.
- v. Purchases return book was carried forward as Rs.1,520 instead of Rs.5,120

- 11) Rectify the following errors:

- i. Purchases from Bagavathi for Rs.4,500 has been posted to the debit side of her account.
- ii. Sales to Vijay for Rs.1,520 has been posted to his credit as Rs.1,250.
- iii. Purchases from Shakila for Rs.750 has been omitted to be posted to the personal A/c.
- iv. Sales to Khader for Rs.780 has been posted to his account as Rs.870

- 12) An accountant could not tally the Trial balance. The difference of Rs.5,180 was temporarily placed to the credit of suspense account for preparing the final accounts. The following errors were later located.

- (i) Commission of Rs.500 paid was posted twice, once to discount allowed account and once to commission account.
- (ii) The sales book was undercast by Rs.1,000.
- (iii) A credit sale of Rs.2,780 to Roja though correctly entered in sales book, was posted wrongly to her account as Rs.3,860.
- (iv) A credit purchase from Nataraj of Rs.1,500, though correctly entered in purchases book, was wrongly debited to his personal account.
- (v) A discount column of the payments side of the cash book was wrongly added as Rs.2,800 instead of Rs.2,400.

You are required to:

- i. Pass the necessary rectifying entries.
- ii. Prepare Suspense Account

- 13) Give journal entries to rectify the following errors:
- (i) Purchase of goods from Devi amounting to Rs.25,000 has been wrongly passed through the sales book.
 - (ii) Credit sale of goods Rs.30,000 to Rajan has been wrongly passed through the purchases book.
 - (iii) Sold old furniture for Rs.3,500 passed through the sales book.
 - (iv) Paid wages for the construction of Building debited to wages account Rs. 1,00,000.
 - (v) Paid Rs.10,000 for the installation of Machinery debited to wages account.
 - (vi) On 31st Dec. 2003 goods worth Rs.5,000 were returned by Manjula and were taken into stock on the same date, but no entry was passed in the books.
- 14) The following errors were found in the books of Prabhu. Give the necessary entries to correct them:
- (i) Salary of Rs.10,000 paid to Murali has been debited to his personal account.
 - (ii) Rs.3,500 paid for a typewriter was charged to office expenses account.
 - (iii) Rs.8,000 paid for furniture purchased has been charged to purchases account.
 - (iv) Repairs made were debited to building an account for Rs.500.
 - (v) An amount of Rs.5,000 withdrawn by the proprietor for his personal use has been debited to trade expenses account.
 - (vi) Rs.2,000 received from Shanthi & Co. has been wrongly entered as from Shakila & Co.

