

SAI GROUP TUTIONS
F.Y.J.C
BOOK KEEPING AND ACCOUNTANCY

10. TRIAL BALANCE

Q1. Following balances are extracted from the books of Shri Nadkarni as on 31st December 1981. You are required to prepare a trial balance as on that date:

Opening Stock	52,000
Bills Receivable	28,000
Machinery	40,000
Furniture	15,000
Goodwill	60,000
Debtors	20,000
Creditors	12,450
Reserve for Bad Debts	3,000
Advertisement	3,600
Sales	1,60,000
Bank Overdraft	17,000
Insurance	2,400
Investments	10,000
Capital	1,50,000
Return Inwards	2,500
Return Outwards	1,000
Carriage inwards	1,800
Carriage outwards	1,200
Bad Debts	850
Patents	12,000
Outstanding expenses	3,000
Loose tools	6,000
General Reserve	8,500
Prepaid Rent	800
Interest received in advance	2,200
Power and fuel	1,200
Rates and taxes	2,500
Cash at bank	2,800
Bills payable	14,000
Outstanding wages	1,500
Purchases	68,000
Wages	2,400
Printing and Stationery	1,250
Salaries	2,800
Cash in hand	1,250
Land and building	45,000
Traveling expenses	2,600

Drawings	12,000
Bank Loan	25,000
Commission (received)	2,800
Discount (allowed)	2,500

Q2 Prepare trial balance from the following details for the year ended 31st December 1981.

Particulars	Rs.	Particulars	Rs.
Stock	3,000	Business Stationery	230
Capital	8,500	Sundry Expenses	190
Drawings	540	Carriage	3,000
Furniture's	1,600	Motor Car	3,000
Sales	1,520	Electricity	1,500
Purchases	2,200	Wages	800
Interest (paid)	120	Discount (allowed)	540
Bad debts	250	Cash in hand	1,660
Cash at bank	300	Loan (taken)	8,910

Q3 Prepare trial Balance from the following balances as on 31st December 1982

Capital	22,000
Drawings	10,000
Sundry Creditors	10,400
Loan (taken)	9,501
Interest (paid)	300
Goodwill	2,000
Cash in Hand	3,050
Stock	20,000
Sundry Debtors	4,939
R.D.D A/c	710
Bank balance	2,555
Machinery	9,000
Land and Buildings	11,000
Bad debts	525
Dividend (received)	250
Bills Receivable	1,800
Purchases	51,458
Return outward	1,346
Bills Payable	2,614
General Expenses	3,489
Sales	1,16,246
Return inwards	7,821
Discount (allowed)	560
Investments	5,000
Wages and Salaries	21,582
Carriage inwards	2,004

Rent and Rates	2,000
Discount (received)	1,100
Advertising	3,264
Insurance	171
Power and fuel	720
Carriage outward	929

Q 4 Prepare trial balance from the following information for the year ended 31st March 1983.

Particulars	Rs	Particulars	Rs
Cash in Hand	2,450	Purchases	65,000
Cash at Bank	2,650	Sales	89,850
Capital	56,000	Return outward	1,500
Return inward	1,500	Wages	6,200
Discount (received)	1,750	Salaries	4,800
Interest (paid)	2,000	Rent	2,400
Loan (taken)	60,000	Sundry Creditors	8,500
Sundry Debtors	15,000	Bills Receivable	13,000
Drawings	12,000	Bills Payable	11,000
Stock (1-4-82)	44,000	Carriage	4,200
Loss on sale of furniture	5,000	Discount (allowed)	1,400
Bad Debts	3,000	R.D.D A/c	3,000
Furniture's A/c	12,000	Land and Buildings	35,000

Q 5 From the following balances you are required to prepare a trial balance as on 31st December 1983.

Capital	1,70,000
Land and Buildings	60,000
Machinery	20,000
Sundry income	2,000
Furnitures	13,000
Purchases	85,000
Sundry Creditors	16,000
Salaries	18,000
General expenses	7,000
Return outward	2,400
Opening stock	50,000
Return inward	3,500
Carriage outward	1,200
Loan (taken)	34,000
Carriage inward	600
Rent	2,400
Postage & Telegrams	1,500
Stationery	1,200
Wages	8,000
Freights	2,000

Repairs	750
Sales	1,17,200
Prepaid insurance	1,250
Bad Debts	3,000
Sundry debtors	34,000
Cash in hand	5,200
Cash at bank	8,800
Commission (earned)	2,800
Goodwill	17,800

Q 6 Following balances are extracted from the ledger of Mr. Kalidas for the year ended 31st December 1985. You are required to prepare trial balance as on date.

Drawings	6,500	General expenses	5,400
Capital	45,000	Sales	85,000
Furniture & Fittings	10,000	Discount earned	4,000
Bank overdraft	20,000	Provision for doubtful debts	3,500
Creditors	12,000	Salaries	6,500
Premises	25,400	Commission (paid)	1,500
Stock (1-1-85)	34,600	Rent outstanding (payable)	2,500
Rent received	8,000	Carriage	2,400
Purchases	65,000	Bad debts recovered	1,250
Sales Returns	2,500	Bad Debts	3,600
Return Outwards	1,150		
Discount allowed	1,250		
Insurance	2,750		
Debtors	15,000		

Q 7. Prepare trial balance from the following balances as on 31st December 1986.

Stock (1-1-86)	74,500
Capital	60,000
Drawings	7,050
Carriage inwards	3,960
Carriage outwards	1,150
Sales	2,76,200
Purchases	1,45,600
Purchases Returns	600
Creditors	42,500
Plant and Machinery	1,20,000
Wages	8,330
Salaries	9,250
Sales Returns	1,200
R.D.D A/c	1,500
Furniture	32,000
Insurance	1,400
Loan (taken)	50,000
Discount (allowed)	600

Advertisement	5,620
Prepaid Rent	100
Dividend received	1,250
Debtors	60,000
Bad Debts	750
Discount (earned)	550

Q 8 Following balances are extracted from the ledger of Mr. Kedarnath Sharma for the year ended 31st December 1987.

Capital A/c	95,000
Cash in hand	12,500
Cash at bank	25,000
Stock (1-1-87)	47,000
Purchases	72,000
Trade Charges	2,500
Plant & Machinery	45,000
Gas & Coal	3,000
Furniture	12,000
Wages	5,200
Sales	1,25,000
Carriage	1,750
Factory Rent	2,250
Salaries	4,800
Bills Payable	15,000
Drawings	3,600
Discount (allowed)	1,200
Insurance	3,600
Sundry Debtors	19,500
Bills Receivable	27,000
Advertising	2,100
General expenses	1,200
Printing & Stationery	780
Bad Debts provision	1,420
Sundry creditors	15,000
Office Rent	4,300
Bad Debts	1,500
R.D.D A/c	1,560
Discount (received)	2,500
Loan (taken)	60,500
Investments	17,000
Prepaid Interest	1,200

Q 19 From the following balances, prepare trial balance as 31st March 1988

Stock	95,000
Capital	12,500
Purchases	25,000

Drawings	5,600
Cash in Hand	2,700
Sales	1,30,000
Cash at Bank	6,300
Return inward	1,250
Return outward	1,750
Bad Debts Provisions	3,400
Bills Receivable	16,000
Bills Payable	9,500
Carriage	2,600
Loan (given)	25,000
Bank Charges	1,700
Electricity	3,500
Rent	1,600
Salaries	3,800
Carriage outwards	1,200
Plant & Machinery	28,000
Furnitures	14,000
Sundry Debtors	22,000
Sundry Creditors	30,000
Gas & Coal	12,000
Wages	5,400
Printing & Stationery	1,600
Insurance	2,400