

ACCOUNTANCY – CLASS XI

Worksheet

Chapter: Preparation of Trial Balance

Q. Match the Following

Column A	Column B
Trial Balance	Ledger Balances
Journal	First Book of Entry
Ledger	Classification of Accounts
Final Accounts	Profit & Loss Account

Q. Prepare a Trial Balance from the following balances.

Particulars	Amount
Cash	Dr. £20,000
Purchases	Dr. £30,000
Wages	Dr. £8,000
Furniture	Dr. £12,000
Capital	Cr. £40,000
Sales	Cr. £25,000
Bank Loan	Cr. £5,000

Account	Debit	Credit
Cash		
Capital		
Purchases		
Sales		
Wages		
Furniture		
Bank Loan		

Multiple Choice Questions

1. Trial Balance is prepared from:
 - ☐ Journal
 - ☐ Ledger
 - ☐ Cash Book
 - ☐ Journal Proper
2. Which account normally has a credit balance?
 - ☐ Purchases
 - ☐ Cash
 - ☐ Sales
 - ☐ Furniture
3. Which of the following is **not** an objective of Trial Balance?
 - ☐ Checking arithmetical accuracy
 - ☐ Preparing Final Accounts
 - ☐ Finding net profit
 - ☐ Locating posting errors

4. Trial Balance contains:

- ☐ One column
- ☐ Two columns
- ☐ Three columns
- ☐ Four columns