

CBT AUGUST 2025
KENDRIYA VIDYALAYA SANGTHAN BHOPAL REGION
SUBJECT - ACCOUNTANCY
CLASS XI
TRIAL BALANCE & RECTIFICATION OF ERRORS

Q. No.	Questions	Marks
Q.1	<p>Which of the following is not an error of principle</p> <p>(a) Purchase of furniture debited to Purchases account. (b) Repairs on the overhauling of second hand machinery purchased debited to Repair account. (c) Cash received from Manoj posted to Saroj. (d) Sale of old car credited to Sales account.</p> <p>Ans. (c) Cash received from Manoj posted to Saroj Explanation- Cash received from Manoj posted to Saroj is the error of commission . Moreover it is not related to accounting concept /principles.</p>	1 Mark
Q.2	<p>Purchase of Office Furniture of ₹1,200 has been debited to the General Expenses Account. It is-----</p> <p>(a) a clerical error (b) an error of principle (c)an error of omission (d)compensating error</p> <p>Ans. (b) an error of principle Explanation-Purchase of office furniture is a capital expenditure that should be debited to furniture account as this error resulted in violation of fundamental accounting principle so it is a error of principle.</p>	1 Mark
Q.3	<p>Statement I – Suspense account is a temporary account opened to rectify one- sided errors</p> <p>Statement II- Debit balance of suspense account is taken to Balance Sheet on the asset side</p> <p>(a)Both the statements are correct (b) Both the statements are incorrect (c) Statement I is correct and II is incorrect (d) Statement II is correct and II is incorrect</p> <p>Ans. (a)Both the statements are correct. Explanation- Suspense account is temporarily created for timely preparation of financial statement till the time the errors are rectified.</p>	1 Mark
Q.4	<p>Which of the following errors will not affect the trial balance?</p> <p>a) Wrong total in the trial balance b) Posting to the wrong account c) Omission of a transaction d) Carrying forward the wrong balance</p> <p>Ans. c) Omission of a transaction Explanation- Error of complete omission will tally both debit and credit sides of trial balance.</p>	1 Mark
Q.5	<p>If the debit side of the Trial Balance is more than the credit side, the difference is transferred to the _____ side of the Suspense Account.</p> <p>a. credit b. Debit</p> <p>Answer: a. credit Explanation: To make the trial balance tally temporarily, the difference is posted to credit side of Suspense A/c.</p>	1 Mark

Q6.	<p>Assertion (A): Errors in totaling the subsidiary books affect the agreement of the Trial Balance.</p> <p>Reason (R): Because the wrong totals are posted to the ledger accounts.</p> <p>a) Both A and R are true and R is the correct explanation of A.</p> <p>b) Both A and R are true and R is not the correct explanation of A.</p> <p>c) A is true and R is false.</p> <p>d) A is false and R is true.</p> <p>Answer: a) Both A and R are true and R is the correct explanation of A.</p> <p>Explanation- Wrong totaling of the subsidiary books will create imbalance in the total debit or credit columns of trial balance because subsidiary books total has been posted to ledger and thus creating one sided error.</p>	1 Mark
Q7.	<p>Sales Returns of ₹1,000 were recorded in the Sales Book. What will be the effect on the Trial Balance?</p> <p>a. Trial balance will agree</p> <p>b. Trial balance will not agree</p> <p>c. No effect on trial balance</p> <p>Answer: b Trial balance will disagree — Credit side will be more by ₹2,000.</p> <p>Explanation: Sales Returns (Debit) were wrongly recorded as Sales (Credit).</p>	1 Mark
Q8.	<p>A credit sale of ₹6,500 to Rishi was wrongly posted to his account as ₹5,600. What will be the rectification?</p> <p>a) Suspense A/c Dr. 900 To Rishi A/c 900</p> <p>b) Rishi A/c Dr. 900 To Suspense A/c 900</p> <p>c) Sales A/c Dr. 900 To Rishi A/c 900</p> <p>d) Rishi A/c Dr. 900 To Sales A/c 900</p> <p>Answer: b)</p> <p>Explanation-(Rishi's account was under-credited by ₹900.)</p>	1 Mark
Q.9	<p>Identify the correct statement(s):</p> <p>Statements:</p> <ol style="list-style-type: none"> 1. Trial balance is prepared after ledger posting. 2. Trial balance ensures that accounts are error-free. 3. Trial balance helps in preparing financial statements. 4. Trial balance records all transactions of the business. <p>Options:</p> <p>A. 1 and 3 are correct</p> <p>B. Only 1 is correct</p> <p>C. 1, 2 and 3 are correct</p> <p>D. All are correct</p> <p>Answer: A</p> <p>Explanation-(2 is incorrect, 4 is incorrect)</p> <p>Trial balance ensures that accounts are error-free its not true because trial balance only proves arithemtical accuracy.</p> <p>Trial balance records all transactions of the business as it does not records all individual transactions</p>	1 Mark

Q.10	<p>Which of the following statements is NOT correct regarding accounting errors?</p> <p>A. Errors of principle do not affect the agreement of trial balance. B. Errors of omission can be complete or partial. C. Compensating errors do not affect the trial balance. D. Errors of commission affect only nominal accounts.</p> <p><input checked="" type="checkbox"/> Answer: D</p> <p>Explanation: Errors of commission can affect any type of account (personal, real, or nominal), not just nominal accounts.</p>	1 Mark
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