

# TS Grewal

Class 11

Accountancy Solutions



## CHAPTER-10 - Trial Balance

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**Q1**

**Solution:**

Please find below the trial balance of the following transactions:

### Trial Balance

Sr. No	Name of Account	Dr.	Cr.
(i)	Capital A/c		2,00,000
(ii)	Stock A/c	70,000	
(iii)	Cash A/c	1,80,000	
(iv)	Debtors A/c	3,00,000	
(v)	Creditors A/c		1,00,000
(vi)	Bank Loan A/c		1,50,000
(vii)	Sales A/c		3,00,000
(viii)	Purchases A/c	2,00,000	
	<b>Total</b>	<b>7,50,000</b>	<b>7,50,000</b>

**Q2**

**Solution:**

Please find below the trial balance of the following transactions:

### Trial Balance

<b>Sr. No</b>	<b>Name of Account</b>	<b>Dr.</b>	<b>Cr.</b>
(i)	Bank Overdraft		85,000
(ii)	Sales		8,10,000
(iii)	Purchase Return		22,500
(iv)	Debtors	4,00,000	
(v)	Wages	96,000	
(vi)	Capital (bal.fig.)		1,57,750
(vii)	Purchase	4,45,000	
(viii)	Cash in Hand	8,500	
(ix)	Creditors		2,15,000
(x)	Sales Return	15,750	
(xi)	Equipment	25,000	
(xii)	Opening Stock	3,00,000	
	<b>Total</b>	<b>12,90,250</b>	<b>1,290,250</b>

Q3

**Solution:**

Please find below the trial balance of the following transactions:

**Trial Balance**

<b>Sr. No</b>	<b>Name of Account</b>	<b>Dr.</b>	<b>Cr.</b>
(i)	Capital		24,000
(ii)	Opening Stock	8,500	
(iii)	Furniture	2,600	
(iv)	Purchases	8,950	
(v)	Cash	7,300	
(vi)	Carriage	300	
(vii)	Sales		22,500
(viii)	Building	12,000	
(ix)	Returns Inward	1,900	
(x)	Return Outward		350
(xi)	Trade Expenses	1,000	
(xii)	Discount Received		970
(xiii)	Salary	3,000	

(xiv)	Office Rent	2,270	
	<b>Total</b>	<b>47,820</b>	<b>47,820</b>

## Q4

### Solution:

Please find below the trial balance of the following transactions:

### Trial Balance

Sr. No	Name of Account	Dr.	Cr.
i.	Cash	2,000	
ii.	Capital		80,000
iii.	Purchase	85,000	
iv.	Sale		1,08,400
v.	Purchase Return		6,000
vi.	Sales Return	4,000	
vii.	Transportation	1,800	
viii.	Discount Allowed	500	
ix.	Printing	5,000	
x.	Sundry Debtors	70,000	
xi.	Input CGST A/c	2,500	

<b>xii.</b>	Input SGST A/c	2,500	
<b>xiii.</b>	Input IGST A/c	4,000	
<b>xiv.</b>	Sundry Creditor		40,000
<b>xv.</b>	Investment	8,000	
<b>xvi.</b>	Plant & Machinery	15,000	
<b>xvii.</b>	Building	20,000	
<b>xviii.</b>	Furniture	6,000	
<b>xix.</b>	Electricity	700	
<b>xx.</b>	Postage	400	
<b>xxi.</b>	Drawings	8,000	
<b>xxii.</b>	Salaries	6,000	
<b>xxiii.</b>	Travelling Expenses	2,000	
<b>xxiv.</b>	Output CGST A/c		1,500
<b>xxv.</b>	Output SGST A/c		1,500
<b>xxvi.</b>	Output IGST A/c		6,000
	<b>Total</b>	<b>2,43,400</b>	<b>2,43,400</b>

**Q5**

**Solution:**

Please find below the trial balance of the following transactions:

**Trial Balance**

<b>Sr. No</b>	<b>Name of Account</b>	<b>Dr.</b>	<b>Cr.</b>
i.	Capital		75,00,000
ii.	Plant	15,00,000	
iii.	Cash in hand	2,500	
iv.	Commission Received		1,75,000
v.	Discount (Dr.)	55,000	
vi.	Purchases Return		50,000
vii.	Interest Received	1,25,000	
viii.	Repairing Charges	3,00,000	
ix.	General Expenses	5,00,000	
x.	Wages	1,20,000	
xi.	Furniture	90,000	
xii.	Sales Return	6,00,000	
xiii.	Loan Advanced	6,25,000	

xiv.	Office Salaries	7,50,000	
xv.	Building	12,50,000	
xvi.	Stock on 1st April 2017	5,75,000	
xvii.	Cash in Bank	30,000	
xviii.	Rates, Taxes & Insurance	15,00,000	
xix.	Discount (Cr.)		30,000
xx.	Sundry Creditors		45,000
xxi.	Sales		2,50,000
xxii.	Book Debts		62,50,000
xxiii.	Rent	62,500	
xxiv.	Purchases	48,00,000	
xxv.	Carriage & Freight	75,000	
xxvi.	Delivery Van	5,00,000	
xxvii.	Travelling Expenses	50,000	
xxviii.	Drawings	6,00,000	
xxix.	Suspense Account	2,00,000	



	<b>Total</b>	<b>1,43,05,000</b>	<b>1,43,05,000</b>

## Q6

### Solution:

Please find below the trial balance of the following transactions:

### Trial Balance

Dr. Balance	Rs.	Cr. Balance	Rs.
Rent	360	Capital	8,000
Salaries	850	Bad Debt Recovered	250
Trade Expenses	300	Creditors	1,250
Cash in Hand	210	Return Outward	350
Opening Stock	2,450	Bank Overdraft	1,570
Purchases	11,870	Sales	13,690
Debtors	7,580	Bills Receivable	1,350
Bank Deposits	2,750	Grant Received	1,000
Discount Allowed	40		

Return Inward	450		
Drawing	600		
<b>Total</b>	<b>27,460</b>	<b>Total</b>	<b>27,460</b>

**Q7**

**Solution:**

Please find below the trial balance of the following transactions:

<b>Trial Balance</b>			
<b>Dr. Balance</b>	<b>Rs.</b>	<b>Cr. Balance</b>	<b>Rs.</b>
Opening Stock	1,02,600	Return Outward	48,000
Salaries	36,000	Creditors	84,000
Bank	1,35,000	Rent Receivable	9,000
Carriage Inwards	18,000	Bills Payable	60,000
Discount Allowed	6,000	Capital	1,65,600
Purchases	3,00,000	Insurance Claim Received	12,000
Debtors	45,000	Sales	4,20,00
Carriage Outwards	15,000		
Machinery	54,000		

Return Inward	9,000		
Trade Expenses	18,000		
Building	60,000		
<b>Total</b>	<b>7,98,600</b>	<b>Total</b>	<b>7,98,600</b>

