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Trial Balance and Rectification of Errors

Question 1.

What kind of accuracy is tested by Trial balance-

- (a) Theoretical
- (b) Practical
- (c) Arithmetical
- (d) None of these.

Answer

Answer: (c) Arithmetical

Question 2.

How many methods are there for preparing Trial Balance –

- (a) One
- (b) Three
- (c) Four
- (d) None of these.

Answer

Answer: (c) Four

Question 3.

Which of the following is prepared on the basis of Trial Balance –

- (a) Journal
- (b) Ledger
- (c) Final Accounts
- (d) None of these.

Answer

Answer: (c) Final Accounts

Question 4.

Of the two sides of Trial balance does not tally, which Account is opened –

- (a) Suspense Account
- (b) Personal Account
- (c) Real Account
- (d) None of these.

[Answer](#)

Answer: (a) Suspense Account

Question 5.

The error which can be disclosed by Trial balance-

- (a) Error of omission
- (b) Error of principal
- (c) Compensatory error
- (d) None of these.

[Answer](#)

Answer: (d) None of these.

Question 6.

Errors are rectified in this book-

- (a) Ledger book
- (b) Journal proper
- (c) Trial balance
- (d) None of these.

[Answer](#)

Answer: (b) Journal proper
