

The trial balance

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Read first: [The double entry system of book-keeping](#), [Books of prime entry](#)

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What you need to know

By the end of this topic you should be able to:

1. **Say what a trial balance is:** a list of the balances on all the ledger accounts, taken on one particular date, with debit balances in one column and credit balances in the other.
2. **Give its uses and its limits.** It checks the arithmetic of the double entry and helps with preparing the financial statements, but totals that agree do not prove the books are free of errors.
3. **Prepare a trial balance** from a list of balances, and **correct one that contains errors** (balances in the wrong column, balances left out, the wrong inventory figure).
4. **Name and explain the six errors a trial balance does not reveal:** errors of commission, compensating errors, complete reversal of entries, errors of omission, errors of original entry and errors of principle.

Correcting errors with journal entries and writing up the suspense account belong to the next topic, Correction of errors.

Understand it

What a trial balance is

Every transaction is recorded twice: a debit in one account and a credit of the same amount in another. So if the book-keeping has been done correctly, the total of all the debits in the ledger equals the total of all the credits, and the same is true of the balances.

At the end of a period (a month or a year) each ledger account is balanced. A **trial balance** is simply a **list of those balances on one date**: every debit balance in the **debit** column, every credit balance in the **credit** column, and each column added up. If the two totals agree, the double entry is arithmetically correct.

Three things to be clear about:

- It is a **statement**, not an account. It is **not part of the double entry**: nothing is posted to it or from it.
- It is drawn up from the **ledger** (including the cash book, which is the ledger account for cash and bank, and the petty cash book), not from the books of prime entry.

- It shows balances **on a date** ("Trial balance at 31 March 2026"), not transactions for a period, and not the profit or the financial position. Those come later, in the financial statements.

Which column? Debit or credit

A balance goes in the trial balance on the **same side it sits on in its ledger account**. You can work this out from the double entry rules, but it helps to know the groups by heart:

Debit column	Credit column
Assets: premises, equipment, vehicles, inventory, trade receivables, cash, bank (money in the bank), petty cash	Liabilities: trade payables, loans, bank overdraft
Expenses: purchases, wages, rent, carriage inwards, carriage outwards, discount allowed, irrecoverable debts	Income: sales, discount received, rent received, commission received
Drawings	Capital
Sales returns (returns inwards)	Purchases returns (returns outwards)
	Provisions: provision for depreciation, provision for doubtful debts

A way to remember the main groups is "DEAD CLIC": **D**ebit = **E**xpenses, **A**ssets, **D**rawings; **C**redit = **L**iabilities, **I**ncome, **C**apital.

Watch these, which catch people out:

- **Returns:** sales returns reduce sales, so they sit on the opposite side to sales (debit). Purchases returns sit opposite purchases (credit).
- **Discounts:** discount **allowed** is an expense (debit); discount **received** is income (credit).
- **Carriage** inwards and outwards are both expenses (debit).
- **Provisions** for depreciation and for doubtful debts are credit balances. They reduce an asset, so they sit opposite it.
- **Bank:** money in the bank is a debit balance; a **bank overdraft** is money owed to the bank, a credit balance.
- **Inventory:** only the **opening** inventory (at the start of the year) is a ledger balance. The closing inventory is counted at the year end and is not in the trial balance (unless a question says so).

A trial balance laid out

Sam: Trial balance at 31 March 2026

Account	Debit \$	Credit \$
Premises	40 000	
Motor vehicles	12 000	

Account	Debit \$	Credit \$
Provision for depreciation of motor vehicles		4 000
Inventory at 1 April 2025	3 500	
Trade receivables	4 200	
Cash	300	
Bank overdraft		1 650
Trade payables		3 100
Loan		10 000
Capital		46 000
Drawings	7 000	
Sales		39 500
Purchases	27 000	
Sales returns	600	
Purchases returns		450
Carriage inwards	400	
Wages	9 800	
Discount allowed	250	
Discount received		350
Totals	105 050	105 050

The heading names the business, says "Trial balance" and gives the date ("at", because it is one day). Each account appears once, with its balance in one column only.

Uses of a trial balance

- **It checks the arithmetical accuracy of the double entry.** If a debit has no matching credit, or the two halves are for different amounts, or an account has been added up wrongly, the totals will not agree.
- **It helps to find errors.** A difference tells you something is wrong and how big the problem is, before the financial statements are drawn up.
- **It is the starting point for the financial statements.** All the balances are in one list, so the income statement and statement of financial position can be prepared from it.

Limitations: errors it does not reveal

Totals that agree prove only that total debits equal total credits. They do **not** prove that every transaction was recorded, or recorded in the right accounts, or for the right amount. Six kinds of error leave the totals in agreement:

Error	What happens	Example
Commission	The right amount on the right side, but in the wrong account of the same type , usually the wrong person's account	Goods sold on credit to P Khan debited to P Kahn
Compensating	Two (or more) separate errors of the same amount cancel each other out	The rent received account overcast by \$40 and the repairs account also overcast by \$40
Complete reversal	The right accounts and the right amount, but the debit and credit are swapped	Cash sales debited to sales and credited to cash
Omission	The transaction is left out completely : no debit and no credit	A credit sale never entered anywhere
Original entry	The wrong amount is entered in the book of prime entry, so both the debit and the credit use the same wrong amount	A \$450 invoice entered in the sales journal as \$540
Principle	The entry is made in the wrong class of account, usually a non-current asset instead of an expense or the other way round	Repairs to a van debited to the motor vehicles account

Tell commission and principle apart: commission is the **same kind** of account (one customer instead of another, or purchases returns credited to sales, both income-side accounts); principle is a **different kind** (a non-current asset instead of an expense).

In every one of the six, the debit and the credit are **equal** (or the mistakes balance out), which is exactly why the trial balance cannot catch them.

Errors it does reveal

Anything that makes the debits and credits unequal shows up as a difference in the totals:

- a **one-sided entry** (only the debit, or only the credit, was posted);
- **different amounts** on the two sides (debit \$96, credit \$69);
- **both entries on the same side** (two debits);
- an account **added up wrongly** (overcast or undercast), or a journal total posted wrongly, affecting one side only;
- a balance **left out** of the trial balance, or listed in the **wrong column**;
- a column of the trial balance itself **added up wrongly**.

How errors change the totals

To see the effect of an error, ask what it did to each column.

- **A balance in the wrong column** moves the difference by **twice** the amount: the correct column is short by that amount and the wrong one has too much. A \$200 discount received listed as a debit makes the debit total \$200 too high and the credit total \$200 too low, a difference of \$400.
- **A balance left out** makes its own column short by the amount.
- **An account overcast** (added up too high) makes its column too high by that amount. An expense or asset overcast inflates the **debit** total; an income or liability overcast inflates the **credit** total.
- **An error of original entry** changes **both** totals by the same amount, so they still agree. If a sales invoice for \$800 is entered as \$1800, the sales account and the customer's account are both \$1000 too high, so both totals are \$1000 too high.
- **Compensating, commission, principle, complete reversal and omission** leave the totals equal (though omission and reversal can make both totals wrong by the same amount).

When the totals do not agree

If a difference cannot be found straight away, it is entered in a temporary **suspense account**, and shown as "Suspense" in the trial balance on the side that is **short**, so that the totals agree and draft financial statements can be prepared. The suspense account is cleared when the errors are found; how that is done is in the Correction of errors note.

Key facts and formulas

There is no formula list in the IGCSE Accounting exam, so everything here must be learnt.

Formula	Status
A trial balance is a list of ledger balances on a particular date	Learn it
Total of debit balances = total of credit balances (if the double entry is arithmetically correct)	Learn it
Debit: expenses, assets, drawings, sales returns. Credit: liabilities, income, capital, purchases returns, provisions	Learn it
Balance in the wrong column: difference between the totals = $2 \times$ the amount	Learn it
Balance omitted: its own column is short by the amount	Learn it
Opening inventory = closing inventory $\div (1 + r\%)$ when inventory has risen by $r\%$ during the year	Learn it
Suspense entry = the difference, on the side with the smaller total	Learn it

Formula	Status
Not revealed: commission, compensating, complete reversal, omission, original entry, principle	Learn it

How to do it

We have 51 tagged questions for this topic from 2021 to 2025 (37 different, as many appear on two or three paper variants): 42 one-mark multiple-choice questions from Paper 1 and 9 twenty-mark Paper 2 questions where the trial balance is one or more parts. 6 of the 51 mix two types, so the counts add up to 57.

Question type	Questions
Name the type of error a trial balance does not reveal	21
Work out the effect of errors on the trial balance totals	11
What a trial balance is, its uses and limitations	11
Decide the debit or credit column for a balance	6
Prepare a corrected trial balance	4
Suspense entry when the totals do not agree	4

1. Name the type of error a trial balance does not reveal (21 questions)

- Ask: are the debit and credit still equal?** If not, it is not one of the six (the trial balance would show it).
- If they are equal, match the error to its pattern:**
 - nothing recorded at all → **omission**;
 - wrong amount on **both** sides, because the book of prime entry was wrong → **original entry**;
 - right accounts, sides **swapped** → **complete reversal**;
 - right type of account, but the **wrong one** (usually another person with a similar name) → **commission**;
 - wrong class** of account (asset instead of expense, repairs to the asset account) → **principle**;
 - two separate errors** of the same size in opposite directions → **compensating**.

Variations you will meet:

- "Name two types of error not revealed by a trial balance"** (Paper 2, 2 marks): any two of the six, named in full ("error of principle", "complete reversal of entries").
- Picking the example** (multiple choice): a cheque from one customer credited to a different customer's account is commission; a new machine debited to the machinery repairs account is principle; one expense account undercast and another expense account overcast by the same amount is compensating (one debit balance too low, another too high by the same amount). Practise with [0452/12/O/N/23 Q8](#) and [0452/13/M/J/22 Q7](#).

- **"Which errors would be revealed?":** go through each one. Wrong amount in **both** accounts (original entry) and asset/expense mix-ups (principle) are not revealed; different amounts on each side, or both entries debited, are revealed.
- **Paper 2, "state the number of the error which is ...":** find each type from a list of five. A new van debited to motor expenses, or rent paid debited to the premises account, is an error of **principle** (capital and revenue mixed up). A payment of \$48 recorded as \$84 in both the cash book and the expense account is **original entry**. A cheque recorded in one customer's account instead of another's is **commission**. 0452/22/F/M/25 Q3 part (d) asks this.
- **Original entry vs a casting error:** if a single account (such as the sales journal total posted to sales) is wrong but the customers' accounts are right, the trial balance **will** show it. Original entry means the same wrong figure went to **both** sides.

2. Work out the effect of errors on the trial balance totals (11 questions)

1. **Take each error on its own** and ask which column it made too high or too low, and by how much.
2. **Correct the columns:** add back anything left out, move wrongly placed balances (take from one column, add to the other), undo any over- or undercasting.
3. **Check:** after every error is corrected, the two totals must be equal. If your totals differ, look again.

For example, debits \$30 200 and credits \$29 800, with one error: a \$200 balance put in the wrong column. Moving it takes \$200 off the debit column and adds \$200 to the credit column, giving \$30 000 each. So it was a **credit** balance (such as discount received) listed as a debit.

Variations you will meet:

- **"Which error would explain the difference?"** The difference must match: a balance in the wrong column explains a difference of **twice** its amount; an omitted balance or an overcast account explains a difference **equal** to its amount, on the right side.
- **"Which error must be corrected so the totals agree?"** Rule out the six that don't affect the totals; the answer is the one that affects one side only, on the side that is too big. If the debit total is too high, an overcast **debit** balance (an expense or returns inwards) is the culprit.
- **Two errors that cancel** (an income account and an expense account each overstated by the same amount): both totals are too high by that amount, so the columns were **equal**, as in 0452/12/F/M/23 Q8.
- **A list of balances with some in the wrong column:** rebuild the debit total from the balances that belong there (see type 5) and ignore the given totals.
- **Paper 2, "calculate the trial balance total after the errors are corrected":** start from the given total, then adjust only for the errors that change **that** column. Any error whose two sides are both debit balances (or both credit balances) needs no adjustment, whatever its type: an original entry between an expense and a bank balance in funds, a reversal between bank and a customer, commission, principle. An error that involves a debit balance and a credit balance changes both totals: cash drawings debited to the capital account leave drawings (debit) and capital (credit) both too low. Show the working: "original total, add ..., less ..., corrected total".

3. What a trial balance is, its uses and limitations (11 questions)

- **Definition:** a list of ledger balances on a particular date. Wrong options: "transactions for a period", "capital and profit", "receipts and payments", "a summary of the financial position" (that is the statement of financial position).
- **Why it is prepared:** to check the arithmetical accuracy of the double entry, and to help prepare the financial statements. Wrong options: to analyse information, to control costs, to evaluate performance.
- **What agreement means:** total debit balances equal total credit balances. It does **not** mean every transaction was recorded, or recorded in the right account or on the right side.
- **Not part of the double entry:** any option saying it is, or that it "proves" the records are correct, or that it "reveals all errors", is wrong.
- **Where it comes in the process:** documents → books of prime entry → ledger → **trial balance** → financial statements. The stage that checks arithmetic is the trial balance.
- **Paper 2, "state one use of a trial balance, other than checking accuracy":** it helps in preparing the financial statements (don't repeat the use the question has excluded).

4. Decide the debit or credit column for a balance (6 questions)

1. **Classify each balance** (asset, liability, expense, income, capital, drawings, return, provision).
2. **Use the table in "Understand it":** assets, expenses, drawings and sales returns are debits; liabilities, income, capital, purchases returns and provisions are credits.

Variations you will meet:

- **"Which balance appears in the debit column?":** carriage inwards (expense), yes; discount received, provision for doubtful debts, purchases returns, no.
- **"Which group is all credit?":** sales, capital, purchases returns. A group with even one debit item (drawings, sales returns, expenses, purchases) is wrong.
- **"Which items are on the debit side?":** amounts owed by credit customers (trade receivables) and drawings, yes; discount received and a bank overdraft, no.
- **"One balance was in the wrong column and the debit total was too high":** it must be a **credit** balance listed as a debit, such as discount received.
- **"Which items are on the wrong side?"** in a printed trial balance: check every line. Loans, trade payables and bank overdraft belong in the credit column; expenses and opening inventory in the debit column.

5. Prepare a corrected trial balance (4 questions)

1. **Go down the list and put each balance in its correct column**, using the table in "Understand it". Pay attention to pairs that are easy to confuse: an asset at cost (debit) and its provision for depreciation (credit); trade receivables (debit) and trade payables (credit); bank (debit) and bank overdraft (credit).
2. **Fix the inventory.** Use the **opening** inventory only. If the question gives the closing figure and a percentage change, work back: inventory that rose by 20% gives opening = closing ÷ 1.2; if it fell by 10%, divide by 0.9.

3. **Add any balance that was left out**, such as petty cash (on its own line, not added to bank).
4. **Leave out anything that isn't a ledger balance**: the old suspense figure, the closing inventory, the incorrect totals.
5. **An amount owed for something other than goods** (for example a vehicle sold on credit) is an **other receivable**, a debit on its own line, not part of trade receivables.
6. **Total both columns**. If they still differ and the question says so, enter the difference as **Suspense** in the column that is short, and write the same total under both columns.

6. Suspense entry when the totals do not agree (4 questions)

- **Name the account**: the suspense account.
- **Its purpose**: a temporary holding account for the difference in the trial balance, so that the totals agree and draft financial statements can be prepared while the errors are found.
- **Which side**: in the trial balance, suspense goes in the column that is **smaller**. If the credit total is bigger, suspense is a **debit**.
- **In the corrected trial balance** (Paper 2): after putting every balance in its right column, the remaining difference is "Suspense". Both totals, including it, must agree.
- **Why a balance could remain** after the known errors are corrected: there are other errors still to be found.

Correcting errors through the suspense account is covered in the Correction of errors note.

Worked examples

The bold codes show where marks are earned, as in Cambridge mark schemes. The number is how many marks.

- **M1** method mark: for a correct method, even if the numbers slip.
 - **A1** accuracy mark: for a correct answer; it needs the M mark before it.
 - **B1** mark for a correct result on its own, with no method needed.
-

Example 1

Which balance appears in the credit column of a trial balance? [**1**]

A carriage outwards B returns inwards C provision for depreciation of equipment D drawings

Carriage outwards is an expense (debit), returns inwards are sales returns (debit), drawings are a debit. A provision for depreciation reduces an asset, so it is a credit balance. **Answer C B1**

Example 2

A trader's trial balance showed a debit total of \$59 900 and a credit total of \$58 800. These errors were then found.

1. Returns inwards, \$300, had been listed in the credit column.
2. The loan balance, \$1500, had been left out of the trial balance.
3. The debit column had been overcast by \$200.

What were the totals after the errors were corrected? [1]

A \$58 500 B \$59 900 C \$60 000 D \$61 500

	Debit \$	Credit \$
Totals given	59 900	58 800
1. Move returns inwards to the debit column	+ 300	– 300
2. Add the loan (a credit balance)		+ 1 500
3. Remove the overcast	– 200	
Corrected	60 000	60 000

Answer C B1. The two corrected totals agree, which confirms the working.

Example 3

Hana prepared the following trial balance at 31 December 2025. It has not been totalled and it contains errors.

	Debit \$	Credit \$
Premises	60 000	
Fixtures at cost	18 000	
Provision for depreciation of fixtures	7 200	
Inventory at 31 December 2025	9 900	
Trade receivables	6 400	
Trade payables		4 850
Bank overdraft	2 300	
Capital		71 000
Drawings	12 000	
Sales		96 500
Purchases	58 300	
Returns inwards		1 100

	Debit \$	Credit \$
Returns outwards		900
Discount allowed	420	
Discount received	380	
Wages	14 600	
General expenses	3 610	

Additional information:

- The inventory figure is the closing inventory. Inventory had risen by 10% during the year.
- Petty cash of \$150 had been left out of the trial balance.

Prepare a corrected trial balance at 31 December 2025. Show any remaining difference as "Suspense". [7]

Working: opening inventory = $9900 \div 1.1 = 9000$.

Hana: Corrected trial balance at 31 December 2025

	Debit \$	Credit \$
Premises	60 000	
Fixtures at cost	18 000	
Provision for depreciation of fixtures		7 200
Inventory	9 000	
Trade receivables	6 400	
Trade payables		4 850
Bank overdraft		2 300
Petty cash	150	
Capital		71 000
Drawings	12 000	
Sales		96 500
Purchases	58 300	
Returns inwards	1 100	
Returns outwards		900
Discount allowed	420	
Discount received		380
Wages	14 600	

	Debit \$	Credit \$
General expenses	3 610	
Suspense		450
	183 580	183 580

The debit balances add to \$183 580 and the credit balances to \$183 130, so the credit column is \$450 short: suspense \$450 goes in the credit column.

Marks: **B1** provision for depreciation moved to credit; **B1** bank overdraft moved to credit; **B1** returns inwards to debit and discount received to credit; **B1** inventory \$9000; **B1** petty cash \$150 added; **B1** suspense \$450 credit (follows through from your own totals); **B1** both totals \$183 580.

Example 4

Omar's trial balance at 30 June 2026 did not agree: the credit column was bigger. Before any errors were corrected, the debit column totalled \$84 600. He later found these errors.

- Repairs to a delivery van, \$260, had been debited to the motor vehicles account.
- Goods sold on credit to K Obi, \$450, had been debited to the account of K Obe.
- A purchase invoice for \$380 had been entered in the purchases journal as \$830.
- Discount allowed of \$70 had been credited to the discount allowed account. The customer's account was correct.

(a) Name the type of error in each of errors 1, 2 and 3. **[3]**

(b) Explain why error 4 stopped the totals from agreeing, and find the difference it caused. **[2]**

(c) Calculate the trial balance total after all four errors have been corrected. **[3]**

(d) State one use of a trial balance, other than checking the arithmetical accuracy of the ledger. **[1]**

(a) Error 1: principle (an expense entered in a non-current asset account). **B1** Error 2: commission (the right type of account, the wrong customer). **B1** Error 3: original entry (the wrong amount in the book of prime entry, so both purchases and the supplier are \$450 too high). **B1**

(b) The customer was correctly credited with \$70, but the discount allowed account was also credited instead of debited, so there were two credits and no debit. **B1** The discount allowed (debit) balance is \$140 too low, so the credit total was \$140 more than the debit total. **B1**

(c) Only errors 3 and 4 change the debit column. Errors 1 and 2 move amounts between two debit balances, so the total is unchanged.

	\$
Debit total before correction	84 600
Less error 3 (purchases overstated)	(450)

	\$
Add error 4 (discount allowed understated)	140
Corrected trial balance total	84 290

M1 starting from \$84 600 and adjusting only for errors 3 and 4; **A1** for –450 and +140; **A1** \$84 290 (follows through). Check with the credit column: it was $84600 + 140 = 84740$; correcting error 3 takes \$450 off the supplier's balance, giving \$84 290 as well.

(d) It helps in preparing the financial statements, since all the balances are listed together. **B1**

Common mistakes

- **Mixing up the columns for returns, discounts and provisions.** Returns inwards and discount allowed are debits; returns outwards, discount received and every provision are credits. Examiners have reported provisions for depreciation put in the debit column next to the asset.
- **Treating a bank overdraft as money in the bank.** An overdraft is a liability, a credit balance. Examiners have reported candidates treating it as a current asset.
- **Using the closing inventory**, or both inventories, or the difference between them. The trial balance has the **opening** inventory only; work it back from a percentage change if you have to.
- **Adding an omitted balance to another line** (petty cash added to bank). Give it its own line.
- **Confusing commission and principle.** The wrong account of the same type (one customer for another, purchases returns credited to sales) is commission; a non-current asset and an expense mixed up is principle. Examiners have reported commission errors wrongly called errors of principle.
- **Forgetting that a wrong column doubles the difference.** A \$900 balance in the wrong column makes the totals differ by \$1800, not \$900.
- **Adjusting for every error** when finding a corrected total. Errors that don't change the column (commission, principle between two debit accounts, compensating) need no adjustment, and the starting total must be the one given. The examiners' comments on this calculation note that many answers left out the starting figure.
- **Thinking an agreed trial balance means no errors.** It only means debits equal credits.
- **Labelling the suspense line wrongly** or putting it on the bigger side. It goes on the smaller side, as "Suspense".
- **Repeating the question.** If the question says "other than checking arithmetical accuracy", that use earns nothing.

How to get the marks

- **Corrected trial balance (Paper 2):** a mark usually covers a pair or group of lines, so each group must be fully right: an asset with its provision, receivables with payables, the returns and discounts. Then marks for the inventory, the suspense figure (follows through from your own totals) and the two equal totals. Keep the

heading with the name and "at" the date.

- **"Calculate the trial balance total"**: show a labelled calculation, starting from the given total, then each adjustment with its error number, then the answer. The final mark follows through, so set it out even if you are unsure of one line.
- **"Name" or "State" a type of error**: the full name, one per line: "error of commission", "error of original entry", "complete reversal of entries", "compensating error", "error of omission", "error of principle". Two answers are marked, so don't give a list of extras.
- **"Explain"** needs the reason: why the totals still agree (the debit equals the credit), or why they don't (two credits, one side missing).
- **"State the purpose of the suspense account"**: it holds the difference so the totals agree and draft financial statements can be prepared until the errors are found.
- **Multiple choice with a difference**: work out the difference first, halve it if a balance could be in the wrong column, and check which side is too big. Wrong options usually give the right amount on the wrong side, or forget to double.

Quick check

1. State whether each balance goes in the debit or the credit column of a trial balance: (a) carriage outwards; (b) provision for doubtful debts; (c) sales returns; (d) bank overdraft; (e) drawings; (f) discount received; (g) bank loan; (h) opening inventory.
2. Name the type of error: (a) a cash sale of \$200 not recorded at all; (b) rent paid by cheque, \$600, debited to bank and credited to rent; (c) an office computer, \$900, debited to office expenses; (d) the sales account overcast by \$50 and the wages account overcast by \$50; (e) a payment to A Khan debited to A Kahn; (f) a \$1250 invoice entered in the sales journal as \$1520.
3. A trial balance shows debits of \$31 400 and credits of \$31 100. The only error is one balance listed in the wrong column. What was its amount, and was it a debit or a credit balance?
4. A trial balance includes inventory of \$13 200, which is the closing inventory. Inventory rose by 20% during the year. What inventory figure should the trial balance show?
5. A trial balance showed debits of \$53 300 and credits of \$52 850. Petty cash of \$50 had been left out, and returns outwards of \$250 had been listed in the debit column. Find the corrected totals.

Answers

1. Debit: (a), (c), (e), (h). Credit: (b), (d), (f), (g).
2. (a) Omission. (b) Complete reversal. (c) Principle. (d) Compensating. (e) Commission. (f) Original entry.
3. Difference $31400 - 31100 = 300$, which is twice the amount, so the balance was $300 \div 2 = 150$. The debit column was too high, so it was a **credit** balance listed as a debit (for example discount received of \$150).
4. $13200 \div 1.2 = 11000$: opening inventory of \$11 000.
5. Debit: $53300 + 50 - 250 = 53100$. Credit: $52850 + 250 = 53100$. Both totals are \$53 100.

Past questions to try

- 0452/22/M/J/23 Q5: part (a), a corrected trial balance with a suspense figure.
- 0452/22/F/M/22 Q4: part (a), a corrected trial balance with inventory worked back from a percentage, and part (d), naming error types.
- 0452/13/M/J/23 Q7: two balances in the wrong column.
- 0452/12/F/M/21 Q10: finding the debit total from two errors.