**The Trial Balance**

**Question 1**

Danbi runs her business from rented premises. The following balances were extracted from her books on 30 April 2003.

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Inventory 1 May 2003 4,000

Sales 80,000

Purchases 62,000

Trade receivables 10,000

Trade payables 9,000

Electricity paid 3,000

General expenses 7,000

Cash at bank 5,000

Drawings 8,000

Rent and insurance paid 6,000

Equipment 29,000

Capital ?

**Required**

Prepare Danbi’s trial balance at 30 April 2003, showing her capital account balance.

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**Question 2**

The following trial balance was prepared by an inexperienced bookkeeper and contains errors.

Prepare the corrected trial balance at 31 December 20-9.



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