



# ACCOUNTS

**BOOKS - SULTAN CHAND & SONS**

**ACCOUNTS (HINGLISH)**

**RECTIFICATION OF ERRORS**

## Illustration Solution

1. How will be the following errors rectified in the books of Param if Param if Suspense

Account does not exist?

- (i) Purchases Book is undercasted by Rs. 100.
- (ii) Returns Inward Book is undercasted by Rs. 50.
- (iii) Rs. 250 written off as depreciation on Machinery is not debited to the Depreciation Account.
- (iv) Stationery of Rs. 75 posted twice to the Stationery Account.
- (v) Credit sale of Rs. 151 to Hari, correctly entered in the Sales Book, is posted as Rs. 115.



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2. Rectify the following errors which are detected before preparation of the Trial Balance:

(i) Sale to Pawan Rs. 20,000 posted to his account as Rs. 2,000.

(ii) Sale to Pawan Rs. 20,000 debited to his account as Rs. 2,000.

(iii) Sale to Pawan Rs. 20,000 credited to his account as Rs. 2,000.

(iv) Sale to Raman Rs. 5,600 posted to his account as Rs. 6,500.

(v) Purchases of Rs. 8,755 from Naman posted

to his account as Rs. 5,578.

(vi) Purchases of Rs. 6,580 from Naman posted to his account as Rs. 8,560.

(vii) Cash sale to Amit of Rs. 10,000 posted as Rs. 1,000.

(viii) Debit balance of Rs. 5,000 was carried forward as a credit balance in Ramesh's Account.

(ix) Credit purchase of furniture Rs. 10,000 from Raunaq was posted as Rs. 1,000.



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3. The procedure for passing a rectifying entry is as follows:

Step 1. Write on the rough paper the wrong entry which has actually been passed.

Step 2. Write on a rough paper the reverse of the wrong entry.

Step 3. Write on a rough paper the correct entry which should have been passed.

Step 4. Pass in the Journal Proper the rectifying entry which will be the net effect of the correct entry (Step 3) and reverse of the wrong entry (Step 2).

Let us explain with the example how the two-

sided errors are rectified.

(i) Machinery purchased on credit from Mohan Rs. 50,000 has been entered in the Purchases Book. Pass a rectification entry.



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**4.** The procedure for passing a rectifying entry is as follows:

Step 1. Write on the rough paper the wrong entry which has actually been passed.

Step 2. Write on a rough paper the reverse of

the wrong entry.

Step 3. Write on a rough paper the correct entry which should have been passed.

Step 4. Pass in the Journal Proper the rectifying entry which will be the net effect of the correct entry (Step 3) and reverse of the wrong entry (Step 2).

Let us explain with the example how the two-sided errors are rectified.

(ii) Rs. 1,000 received from Kamal Kishore has been credited in the account of Krishna Kishore. Pass the rectifying entry.



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5. The procedure for passing a rectifying entry is as follows:

Step 1. Write on the rough paper the wrong entry which has actually been passed.

Step 2. Write on a rough paper the reverse of the wrong entry.

Step 3. Write on a rough paper the correct entry which should have been passed.

Step 4. Pass in the Journal Proper the rectifying entry which will be the net effect of the correct entry (Step 3) and reverse of the



wrong entry (Step 2).

Let us explain with the example how the two-sided errors are rectified.

Furniture sold on credit to Ajit for Rs. 10,000 was passed through the Sales Book.



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**6.** The procedure for passing a rectifying entry is as follows:

Step 1. Write on the rough paper the wrong entry which has actually been passed.

Step 2. Write on a rough paper the reverse of the wrong entry.

Step 3. Write on a rough paper the correct entry which should have been passed.

Step 4. Pass in the Journal Proper the rectifying entry which will be the net effect of the correct entry (Step 3) and reverse of the wrong entry (Step 2).

Let us explain with the example how the two-sided errors are rectified.

A cash sale of Rs. 5,000 was not recorded in the Cash Book.



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7. Pass necessary Journal entries to rectify the following errors:

(i) A credit sale of Rs. 1,700 to Ram was recorded as Rs. 7,100.

(ii) A credit sale of Rs. 1,700 to Mohan was recorded as sales to Krishan.

(iii) A credit sale of Rs. 1,700 to Asha was recorded as sale to Anshul as Rs. 7,100.

(iv) A credit sale of Rs. 1,700 to Mohan was recorded in the Purchases Book.

(v) A credit sale of old machinery to Sohan for

Rs. 1,700 was entered in the Sale Book for Rs. 7,100.

(vi) Cash sale of Rs. 1,700 to Gaurav was recorded as Rs. 7,100.

(vii) Bill Receivable of Rs. 8,100 received from Ravinder was recorded in Bills Payable Book.

(viii) Cash purchase of Rs. 8,100 from Bharat was recorded as Rs. 1,800.



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**8.** Pass necessary Journal entries to rectify the following errors:

(i) A credit sale of Rs. 1,700 to Krishan was posted to Krishan's Account.

A cash sale of Rs. 1,700 to Meena was posted to the credit of Meena.

(iii) A credit sale of old furniture to Prem for Rs. 1,700 was credited to the Sale Account.

(iv) A credit sale of old furniture to Rohan for Rs. 1,700 was posted as Rs. 7,100.

(v) A cheque for Rs. 640 received from Guru was dishonoured and was posted to the debit

of Sales Return Account.

(vi) An amount of Rs. 2,860 due from Prassed, written off as bad in previous year, was recovered and credited to his personal account.

(vii) A discounted bill of exchange receivable for Rs. 8,000 returned by the firm's bank had been credited to the Bank Account and debited to Bills Receivable Account.

(viii) Rs. 10,000 paid for the electricity bill of the proprietor's residence was debited to Electricity Expenses Account.

(ix) An amount of RS. 7,500 withdrawn from

bank by the proprietor for his personal use was debited to Purchases Account.

(x) An amount of Rs. 15,000 withdrawn from bank by the proprietor for office use was debited to Drawings Account.

(xi) Rs. 8,000 salary paid to Varun, an employes, debited to his personal account.



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**9. Rectify the following errors:**

(i) Wages paid for the construction of office

debited to Wages Account Rs. 20,000.

(ii) Cartages paid for the newly purchased furniture Rs. 500, posted to Cartage Account.

(iii) Rs. 5,000 for the installation of machinery debited to Wages Account.

(iv) Machinery purchased for Rs. 50,000 was passed through the Purchases Book.

(v) Old furniture Sold for Rs. 5,000 was passed through the Sales Book.



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**10.** Pass necessary Journal entries to rectify the following errors:

(i) A credit sale of Rs. 5,000 to Ram omitted to be recorded in the books.

(ii) Goods (Cost Rs. 2,000, Sale Price Rs. 2,400) taken by the proprietor were not recorded anywhere.

(iii) Goods sold for Rs. 350 to Hari on credit were omitted from the accounts although cash received subsequently from him stands posted to his credit.

(iv) A credit sale of old furniture to Mahesh for

Rs. 500 omitted to be posted.

(v) On 31st March, 2019 goods of the value of Rs. 3,000 were returned by Hari and were taken into stock on the same date, but no entry was passed in the books.



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**11.** Following errors were identified in the books of Prassed. Pass necessary entries to rectify them:

Rs. 5,000 paid for furniture purchased has been

charged to the ordinary Purchases Account.

(ii) Repairs made were debited to the Building Account for Rs. 500.

(iii) An amount of Rs. 1,000 withdrawn by the proprietor for his personal use has been debited to the Trade Expenses Account.

(iv) Rs. 1,000 paid for rent debited to the Landlord's Account.

(v) Salary of Rs. 1,250 paid to a clerk, has been debited to his Personal Account.

(vi) Rs. 1,000 received from Shah & Co. has been wrongly entered as from Shaw & Co.

(vii) Rs. 7,000 paid in cash for a printer was charged to the Office Expenses Account.



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**12.** Pass Journal entries to rectify the following errors:

(i) A purchases of goods from Ram amounting to Rs. 1,500 has been wrongly passed through the Sales Book.

(ii) A credit sale of goods of Rs. 1,200 to Ramesh has been wrongly through the

## Purchases Book.

(iii) An amount of Rs. 2,000 due from Mahesh, which had been written off as Bad Debt in previous year, was unexpectedly recovered and has been posted to the personal account of Mahesh.

(iv) A cheque for Rs. 1,000 received from Manmohan was dishonoured and had been posted to the debit of the Sales Return Account.

(v) Rs. 5,000 paid on account of salary to the cashier Dhawan stands debited to his Personal Account.



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**13.** Rectify the following errors:

(i) Wages paid to the firm's workmen for making certain additions to machinery amounting to Rs. 5,500 were posted to Wages Account.

Credit purchase of goods of Rs. 1,500 from Mohan & Co. was not recorded in the books although the goods were taken into stock.

(iii) Goods returned of Rs. 500 by Mohan was entered in the Purchases Return Book.

(iv) Return of goods of Rs. 800 to Sohan was passed through the Sales Return Book.

(v) Credit Sale of goods to Sunil amounting to Rs 5,000 was posted to the account of Surmail.



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**14.** Correct the following errors: (1) without Suspense Account and (2) with Suspense Account:

(i) Sales Book has been totalled Rs. 1,000 short.

(ii) Goods worth Rs. 1,500 returned by Green &

Co, have not been recorded anywhere.

(iii) Goods purchased of Rs. 2,500 was posted to debit of the supplier, Ravi.

(iv) Furniture purchased from Gulab & Co. of Rs. 10,000 has been entered in Purchases Book.

(v) Cash received from Ankit Rs. 2,500 has not been posted in his account.

Also prepare Suspense Account.



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**15.** Trial Balance of a firm did not match and difference was placed in Suspense Account.

The following errors were subsequently identified:

(i) Sales Book was overcasted by Rs. 200.

(ii) Goods sold to Manohar for Rs. 550 was posted as Rs. 5,500.

(iii) Purchases Book was overcasted by Rs. 800.

(iv) Purchases Return Book was carried forward as Rs. 1,220 instead of Rs 1,120.

You are required to pass the Journal entries for rectification of the above errors.



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**16.** Pass the Journal entries to rectify the following errors, using Suspense Account:

(i) Goods of the value of Rs. 2,000 returned by Verma were entered in the Sales Book and posted therefrom to the credit of his account.

An amount of Rs. 3,000 entered in the Sales Return Book has been posted to the debit of Sharma, who returned the goods.

A sale of Rs. 2,000 made to Mohan was correctly entered in the Sales Book but

wrongly posted to the debit of Sohan as Rs. 200.



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**17.** Pass the Journal entries to rectify the following errors detected during preparation of the Trial Balance:

Purchase Book is undercast by Rs. 1,000.

(ii) Wages paid for construction of office debited to Wages Account Rs. 20,000.

(iii) A credit sale of goods Rs. 1,200 to Ramesh

has been wrongly passed through the Purchases Book.

(iv) Goods purchased for Rs. 5,000 were posted as Rs. 500 to the Purchases Account.

(v) An amount of Rs. 2,000 due from Muhesh Chand which had been written off as a bad debt in previous year was unexpectedly recovered has been posted to the personal account of Mahesh Chand.

(vi) A credit purchase of Rs. 1,040 from Ramesh was passed in the books as Rs. 1,400.

(vii) Goods (Cost Rs. 5,000, Sales Price Rs. 6,000) distributed as free samples among

prospective customers were not recorded anywhere.

(viii) Goods worth Rs. 1,500 returned by Green & Co. have not recorded anywhere.



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**18.** Give the Journal entries to rectify the following errors using Suspense Account, where necessary:

(i) Goods of the value of Rs. 2,000 returned by Mr. Gupta were entered in the Sales Book and

posted therefrom to the credit of his account.

(ii) Goods worth Rs. 1,500 bought by the proprietor for his personal use without any payment being made as yet, was wrongly entered in the Purchases Book.

(iii) A cheque for Rs. 500 received from Ashok was dishonoured and has been posted to the debit of Sales Return Account.

(iv) The total of one page of the Sales Book was carried forward to the next page as Rs. 680 instead of Rs. 860.

(v) An item of Rs. 500 relating to Prepaid

Insurance Account was omitted to be brought forward from the previous year's books.



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**19.** Rectify the following errors identified in the books of Dutt. The Trial Balance did not match, Rs. 14,930 being excess credit. The difference was placed in Suspense Account:

(i) An amount of Rs. 100 was received from Das on 31st March, 2019 but was entered in the Cash Book on 4th April, 2019.

(ii) Returns Inward Book for December was shortcasted by Rs. 1,000.

(iii) Purchase of an office table for Rs. 3,000 was passed through the Purchases Book.

(iv) Rs. 3,750 paid for wages to workmen for making showcases was charged to the Wages Account.

(v) Purchase of Rs. 670 was posted to Creditor's Account as Rs 600.

(vi) A cheque for Rs. 200 received from Pradeep was dishonoured and was debited to the 'Printing and Stationery Account'.

(vii) Rs. 10,000 paid for purchase of a motor



cycle was debited to 'Miscellaneous Expenses Account'.

(viii) An amount of Rs. 10,000 owed by Deepak was omitted from Sundry Debtors.

(ix) Daman paid Rs. 6,700 but her account was wrongly credited with Rs. 10,700.



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**20.** Rectify the following errors by passing Journal entries:

(i) Preeti was paid cash Rs. 2,800 but Jyoti was

debited by Rs. 2,000.

(ii) Goods costing Rs. 10,000 were purchased for various members of the staff and the cost was included in 'Purchases'. A similar amount was deducted from the salaries of the staff members concerned and the net payments to them debited to Salaries Account.

(iii) Wages amounting to Rs. 7,000 for machinery erection were debited to the Wages Account.

(iv) Machinery written off by Rs. 1,000 has not been posted to the Depreciation Account.

(v) Goods purchased for Rs. 1,000 for the

proprietor's use were debited to the Purchases Account.

(vi) Goods purchased for Rs. 5,000 were posted as Rs. 500 to the Purchases Account.

(vii) Goods purchased for Rs. 200 were posted as Rs. 2,000 to the Purchase Account.

(viii) Rs. 1,000 received from Preeti was debited to her account.

(ix) The balance in the account of Mr. Rahim Rs. 1,000 has been written off as bad but no account has been debited.

(x) Salary of Rs. 40,000 paid to Madhur, stands debited to his personal account.

(xi) A debit balance of Rs. 5,000 on the personal account of Mr. John (correctly shown in the ledger) had been omitted when extracting a trial balance.



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**21.** Rectify the following errors identified in the books of Sunil. The Trial Balance showed Rs. 250 as debit excess. The difference has been posted to the Suspense Account.

(i) Total of debit side of Expenses Account has

been cast in excess of Rs. 150.

(ii) Sales Account has been totalled short by Rs. 200.

(iii) One item of purchase of Rs. 25 has been posted from the Purchases Book to the Ledger as Rs. 350.

(iv) Sales return of Rs. 200 from a party has not been posted to that account, though the Party's Account has been credited.

(v) A cheque of Rs. 600 issued to the Supplier's Account (shown under Sundry Creditors) towards his dues had been wrongly debited to the Purchases Account.

(vi) Credit sale of Rs. 100 has been credited to the sales and also to the Sundry Debtors Account.

Required: Pass the necessary Journal entries for correcting the above and prepare a Suspense Account as it would appear in the Ledger.



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**Evaluation Question**

# 1. Determine the missing information in the following Rectifying Journal Entries:

## JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
(i)	... ..Dr. To ... (Being the Purchases Book undercasted, now rectified)		1,000	1,000
(ii)	... ..Dr. To ... (Being the wages for construction of building wrongly debited to Wages Account, now rectified)		20,000	20,000

(iii)	Ramesh To ... To ... (Being the wrong recording of sales in Purchases Book, now rectified)	...Dr.	2,400	1,200 1,200
(iv)	... ..Dr. To Suspense A/c (Being the short posting of ₹ 4,500 in Purchases A/c, now rectified)		...	...
(v)	... ..Dr. To ... (Being the bad debts recovered wrongly credited to Mahesh Chand, now rectified)		2,000	2,000
(vi)	Ramesh To ... (Being the credit purchases of ₹ 1,040 from Ramesh was passed in the books as ₹ 1,400, now rectified)	...Dr.	...	...
(vii)	... ..Dr. To ... (Being the distribution of goods as samples Costing ₹ 5,000, Sales Price ₹ 6,000, now recorded)		...	...
(viii)	... ..Dr. To ... (Being the goods of ₹ 1,500 returned by Green & Co., now recorded)		...	...
(ix)	... ..Dr. To ... (Being the outstanding telephone charges omitted to be recorded, now recorded)		800	800



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## 2. Fill in the missing information in the following Rectifying Journal Entries:

JOURNAL

Date	Particulars	L.F.	Dr. (₹)	Cr. (₹)
(i)	... ..Dr. To Suspense A/c (Being the wages paid ₹ 10,000 debited in Wages Account as ₹ 1,000, now rectified)		...	...
(ii)	Suspense A/c ..Dr. To Mohan .. (Being the Sales Return of ₹ 5,000 debited to Mohan, who returned the goods, now rectified)		...	...
(iii)	... ..Dr. To ... (Being the Sales Book overcasted, now rectified)		1,200	1,200
(iv)	... ..Dr. ... ..Dr. To Suspense A/c (Being the goods returned to Rohan for ₹ 6,000 wrongly credited to Naveen as ₹ 2,000, now rectified)		...	8,000
(v)	Amit ..Dr. To ... (Being the goods sold to Amit for ₹ 12,000 credited to him as ₹ 2,000, now rectified)		...	...
(vi)	... ..Dr. To ... To Mohan (Being the goods returned by Kamal for ₹ 6,000 wrongly debited to Mohan as ₹ 12,000, now rectified)		18,000	...



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1. Which of the following are not Errors of Principle and why:

A. Vehicle expenses entered in Vehicles Account,

B. Purchase of machinery entered in Purchases Account,

C. Sales of Rs. 2.500 of Bishan completely omitted from books,

D. Sales to A. Kumar entered in A. Singh's  
Account?

**Answer:**



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2. Which of these errors would NOT be disclosed by the Trial Balance and why:

A. Cheque of Rs. 9,500 from Vikas entered in Vikas's Account as Rs. 5,900,

B. Selling expenses have been debited to

Sales Account,

C. Credit sales of Rs. 3,000 entered in both

the accounts as Rs. 300,

D. A purchase of Rs. 2,500 was omitted

entirely from the books

**Answer: B**



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3. Goods were sold to Jogi for Rs. 4,000 and to Yogi for Rs. 3,000. The transactions were recorded properly in the Sales Book, but Rs. 3,000 was posted to Jogi, while Rs. 4,000 was posted to Yogi. Identify the type of error.



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4. Why is a Compensating Error not disclosed by the Trial Balance?



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5. Wages paid to a worker for making additions to machinery amounting to Rs. 5,000 were debited to the Wages Account. Identify the type of error.



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6. If a Trial Balance does not agree, the difference must be entered in (i) the Profit and Loss Account, (ii) a Suspense Account, (iii) a

Nominal Account and (iv) the Capital Account.

Give reasons.



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7. Amrit prepared his Trial Balance on 31st March, 2019, which did not match. What step should he take to proceed further?



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**8.** A transaction is recorded in wrong book of original entry with wrong amount, will it affect the Trial Balance? Give reason.



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**9.** A transaction is recorded correctly in Journal Proper have not posted in the ledger at all, will it affect the Trial Balance? Give reason.



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10. What does the Balance of Suspense Account indicate? How is the balance of Suspense Account treated?



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Mcq

1. Rs. 2,000 paid as wages for installing a machine should be debited to

A. Wages Account.



B. Machinery Account.

C. Capital Account.

D. None of these.

**Answer: B**



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2. On purchase of old furniture, the amount of Rs. 1,000 spent on its repairs should be debited to

A. Repairs Account.

B. Sales Account.

C. Cash Account.

D. None of these.

**Answer: B**



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**3. Goods of Rs. 500 given as charity should be credited to**

A. charity Account.

B. Sales Account.

C. Purchases Account.

D. None of these.

**Answer: C**



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**4.** Goods of Rs. 1,000 taken by the proprietor for personal use should be credited to

A. Sales Account.

B. Proprietor's Personal Expenses Account.

C. Purchases Account.

D. None of these.

**Answer: C**



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**5. Errors of omission permit**

A. correct totalling of the Balance Sheet.

B. correct totalling of the Trial Balance.

C. the Trial Balance of match.

D. None of these.

**Answer: C**



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**6. Trial Balance is prepared to locate**

A. Errors of Principle.

B. Errors of omission.

C. Compensating Errors.

D. None of these.

**Answer: D**



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7. Rs. 2,000 received from Smith whose account was previously written off as Bad Debt should be credited to

A. Bas Debts Recovered Account.

B. Smith's Account.

C. Cash Account.

D. None of these.

**Answer: A**



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**8.** Purchase of office furniture for Rs. 1,200 was debited to the General Expenses Account. It is

A. a clerical error.

B. an error of principle.

C. an error of omission.

D. None of these.

**Answer: B**



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**9. Goods destroyed by fire is credited to**

A. Trading Account.

B. Goods lost by Fire Account.



C. Sales Account.

D. None of these.

**Answer: A**



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**10.** Sale of office furniture is credited to

A. Sales Account.

B. Office Furniture Account.

C. Cash Account.

D. None of these.

**Answer: B**



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**11. Suspense Account will give the**

A. Debit balance

B. Credit balance.

C. Debit or Credit balance, as the case may

be:

D. None of these.

**Answer: C**



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**12. Error not shown by Trial Balance are:**

A. Errors of Principle.

B. Compensating Errors.

C. Errors of Complete Omission.

D. All of the above.

**Answer: D**



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**13.** The accountant opens the following account when Trial Balance does not match

A. capital Account.

B. Suspense Account.

C. Drawings Account.

D. Profit and Loss Account.

**Answer: B**



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**14.** Which of the following is not an error of principle?



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**15.** An amount of Rs 5,000 received from Ram is credited to Shyam. It is an error of

A. Omission.

B. Commission.

C. Compensation.

D. Principle.

**Answer: B**



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**Very Short Answer Type Question**

1. What are the classification of errors?



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2. What is meant by Error of Principle?



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3. Give one example of Error of Principle.



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4. What is meant by Error of Omission?



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5. What is meant by Error of Complete Omission?



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6. What is meant by Error of Partial Omission?



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7. In case of errors of partial omission, will the Trial Balance agree? Why?



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8. What is meant by Errors of Commission?



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9. Give two examples of Errors of Commission.



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**10.** What is meant by Compensating Error?



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**11.** Give an example of recording in wrong  
Subsidiary Book.



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**12. What is One-Sided Error?**



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**13. What is Two-Sided Error?**



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**14. Give two examples of One-Sided Error.**



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15. Give two example of Two-Sided Error.



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16. Give one example of Compensating Error.



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17. Name two types of errors with example which do not affect the Trial Balance.



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**18.** What do you mean by Suspense Account?

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**19.** Name the errors for rectification of which Suspense Account is used.

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**20.** What is meant by a rectifying entry?



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21. Name the error committed by violating the rule of Accounting.



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## Short Answer Type Question

1. What are the different classes of errors?  
Which of them do not affect a Trial Balance?





## Practical Problems

1. How will be the following errors rectified?

(i) Purchases Book is overcasted by Rs 10,000.

Purchases Return Book is overcasted by Rs.  
1,000.

(ii) Purchases Return Book's balance is carried  
forward in excess by Rs. 100.

(iv) Purchases Books' balance is carried  
forward in excess by Rs. 1,000.

Note: The above errors have been detected before the preparation of Trial Balance.



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2. How will be the following errors rectified?

Sales Book is short casted by Rs. 5,000.

(ii) Sales Return Book is short casted by Rs. 500.

Balance of Sales Book is carried forward short by Rs. 1,000.



(iv) Balance of Sales Return Book is carried forward short by Rs. 100.



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**3. How will you rectify the following errors?**

Sales Book is overcasted by Rs. 5,000.

(ii) Sales Return Book is short casted by Rs. 500.

(iii) Balance of Sales Book is carried forward in excess by Rs. 1,000.

(iv) Balance of Sales Return Book is carried forward in excess by Rs. 100.



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**4.** Pass the necessary Journal entries to rectify the following errors:

(i) Credit sale of Rs. 570 to Mohan was recorded as Rs. 750.

(ii) Credit sale of Rs. 850 to Sohan was recorded as sale to Mohan.

(iii) Credit sale of Rs. 850 to Meenu was

recorded as sale to Meena as Rs. 580.

(iv) Credit sale of Rs. 850 to Ram was recorded in the Purchases Book.

(v) Credit sale of old machinery to Sohan for Rs. 1,700 was entered in the Sales Book as Rs. 7,100.

(vi) Bill Receivable for Rs. 5,000 accepted by Mahinder recorded as acceptance given to Mahinder for Rs. 6,000.



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5. Pass the necessary Journal entries to rectify the following errors:

(i) Credit sale of Rs. 850 to Krishan was posted to Krishan's Account.

(ii) Cash sale of Rs. 850 to Meenu was posted to the credit of Meena.

Amount of Rs. 1,500 withdrawn from bank by the proprietor for his personal use was debited to Purchases Account.

(iv) Credit sale of old furniture to Mohan for Rs. 1,700 was posted as Rs. 7,100.

(v) Credit sale of old furniture to Babu Ram for

Rs. 3,000 was credited to Sales Account.

(vi) Cheque of Rs. 1,280 received from Farid was dishonoured and has been posted to the debit of Sales Return Account.



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**6. Rectify the following errors:**

(i) Sales to Vinod of Rs. 143 posted to his account as Rs. 134.

(ii) Sales to Vinod of Rs. 143 debited to his account as Rs. 134.

(iii) Sales to Vinod of Rs. 143 credited to his account as Rs. 134.

[Hints: (i) Vinod Dr. Rs. 9, (ii) Vinod Dr. Rs. 9 and (iii) Vinod Dr. Rs 277.]



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7. Pass the necessary Journal entries to rectify the following errors:

(i) Rs. 15,000 paid as wages for the construction of office building debited to Salaries Account.

(ii) Rs. 20,000 spent on the purchases of material for the construction of building debited to Purchases Account.

(iii) Rs. 50,000 spent on the extension of building was debited to Building Repairs Account.

(iv) Rs. 25,000 spent on whitewash of a new building was charged to Building Repairs Account.

(v) Rs. 1,000 paid as installation charges for newly purchased second hand machinery posted to Cartage Account.

(vi) Rs. 10,000 paid as repairing charges on the

reconditioning of a newly purchased second hand machinery debited to General Expenses Account.

(vii) Rs. 5,000 paid as repairing charges of an existing machine in use charged to Machinery Account.

Rs. 10,000 paid by cheque for a printer was charged to the Office Expenses Account.



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**8.** Give rectifying Journal entries for the following errors:

(i) Goods returned by Mohan of Rs. 1,500 not recorded in books.

(ii) Goods distributed as free samples for Rs. 5,000 not recorded.

(iii) Depreciation of machinery of Rs. 10,000 not charged.

(iv) Goods costing Rs. 780, selling price Rs. 1,000 given as charity not recorded.



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## 9. Rectify the following errors:

Goods purchased from Kunal for Rs. 8,000 and from Kapil of Rs. 9,000 recorded correctly in the Purchases Book. However, Rs. 9,000 was posted to Kunal and Rs. 8,000 to Kapil.

(ii) Anil's Account was excess debited by Rs. 500 while Suraj's Account was short debited by Rs. 500.

(iii) Parkar's Account was short credited by Rs. 700 while Manish's Account was excess credited by Rs. 700.

(iv) Goods sold to Roopak for Rs. 1,000 and to

Sagar for Rs. 1,800 recorded correctly in the Sales Book. However, Rs. 1,800 was posted to Roopak and Rs. 1,000 to Sagar.



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**10.** Following errors affecting the accounts for the year 2018-19 were detected in the books of Das & Co., Meerut:

(i) Rent of proprietor's residence Rs. 5,000 was treated as sales of goods.

(ii) Rent of proprietor's residence Rs. 6,000

was debited to Rent Account.

(iii) Cash received from Rajesh Rs. 2,150 was credited to Brajesh.

Pass the rectifying Journal entries. State the nature of each of these mistakes.



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**11.** Rectify the following errors assuming that there is no Suspense Account:

(i) Salary of Rs. 5,000 paid to Rahul was not posted to Salaries Account.

(ii) Sales to Amrish of Rs. 1,430 posted to his account as Rs. 2,740.

(iv) Purchases from Pal of Rs. 1,430 posted to his account as Rs. 1,340.



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**12.** Which of the following errors will affect the Trial Balance?

(i) The total of the Sales Book has not been posted to the Sales Account.

(ii) Rs. 1,000 paid as installation charges of a

new machine has been debited to Repairs Account.

(iii) Goods costing Rs. 4,000 taken by the proprietor for personal use have been debited to Debtor's Account.

(iv) Rs. 1,000 paid for repairs to building have been debited to Building Account.



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**13.** Rectify the following errors assuming that there is no Suspense Account:

(i) The Returns Inward Book has been overcasted by Rs. 200.

(ii) Purchases Book carried forward Rs. 75 less.

(iii) Sales Book carried forward Rs. 41 less on Page 10 and Rs. 43 more on Page 12.

(iv) Goods sold to Gautam were posted as Rs. 215 instead of Rs. 251.



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**14.** Following errors are discovered in the books of Sh. Ram Lal. Make the necessary

entries to rectify them:

(i) Purchases Journal was undercasted by Rs. 2,150.

(ii) Rs. 500 received from K. Krishna was debited to his account.

(iii) An amount of Rs. 3,000 withdrawn by the proprietor of the firm for his personal use was posted to the Travelling Expenses Account.

(iv) An amount of Rs. 175 for a credit sale to R. Gopalan correctly entered in the Sales Book, has been debited to his account as Rs. 157.



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**15.** Pass the Journal entries rectifying the following errors:

(i) Purchases of Rs. 10,000 was omitted to be recorded.

(ii) Purchases of office furniture of Rs. 10,000 was recorded in Purchases Book.

(iii) Office Rent of Rs. 15,000 was debited to the Personal Account of the landlord.

(iv) Old machine sold for Rs. 5,000 was credited to Sales Account.

(v) Bill for Rs. 800 received from Mukesh for

repair of machinery was entered in the Purchases Book as Rs. 700.



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**16.** Rectify the following errors:

- (i) Purchases Book has been undercast by Rs. 1,000.
- (ii) Credit sale to Anu Prakash Rs. 7,000 was recorded in Purchases Book.
- (iii) Credit sale to Rahul Rs. 7,000 was recorded as Rs. 700.

[(i) Purchases A/c (Dr.), Suspense A/c (Cr.) Rs. 1,000. (ii) Anu Prakash (Dr.) Rs. 14,000, Purchases A/c (Cr.) Rs. 7,000, Sales A/c (Cr.) Rs. 7,000. (iii) Rahul (Dr.), Sales (Cr.) Rs. 6,300.]



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**17.** Rectify the following errors:

(i) Total of one page of the Sales Book was carried forward to the next page as Rs. 2,785 instead of Rs. 2,587.

(ii) A cheque of Rs. 400 received from Mohan

was dishonoured and had been posted to the debit side of the 'Allowance Account'.

(ii) Return of goods worth Rs. 5,000 by a customer was entered in the Purchases Return Book.

(iv) Sum of Rs. 200 owed by 'X' has been included in the list of Sunday Creditors.

(v) Sale of old furniture worth Rs. 430 was credited to the Sales Account as Rs. 340.



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**18.** Rectify the following errors:

(i) Purchases Book is overcast by Rs. 500.

(ii) Salary paid to an employee, Mr. Ajay, is debited to his Personal Account Rs. 3,000.

(iii) Goods sold to Shashi on credit Rs. 300 have been wrongly passed through the Purchases Book.

Total of Returns Inward Book has been added Rs. 9 short.

(v) Purchase of chair from Happy Traders for Rs. 35 has been entered in the Purchases Book as Rs. 53.



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**19.** Correct the following errors in Mohan Lal's Book:

(i) A payment of Rs. 5,000 for salaries (to Mr. Ram) has been posted twice to the salaries Account.

(ii) Rs. 750 received from Rajesh are entered on the debit side of the Cash Book. No posting was done in Rajesh's Account.

(iii) Sales Book was overcasted by Rs. 3,000.

(iv) Goods (Cost Rs. 2,000, sales Price Rs. 2,500)

distributed as samples among prospective customers were not recorded anywhere.

(v) A sum of Rs. 1,500 written off as depreciation of furniture was not debited to Depreciation Account.



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**20.** Give the rectifying entries of the following:

(i) Sales of Rs. 20,000 to Manoj was recorded as Rs. 2,000 in the Sales Book.

(ii) An amount of Rs. 25,000 spent for the

extension of machinery has been debited to the Wages Account.

(iii) Discount received from Ram & Co. Rs. 350, has not been entered in the discount column of the Cash Book.

(iv) Goods of Rs. 3,000 sold to Mahesh were recorded in the Purchases Book.

[Hint: (iii) Dr. Ram & Co. and Cr. Discount Received A/c by Rs. 350.]



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**21. Correct the following errors in Hari's Books:**

(i) Credit sale of Rs. 132 to R. Krishan correctly entered in Sales Journal but posted to his account as Rs. 312.

(ii) The total of the credit side of Ramesh's Account was overcasted by Rs. 2,000.

(iii) Total of the Purchases Journal of Rs. 5,250 has been posted to Purchases Account as Rs. 5,205.

(iv) Printer purchased from R. Ltd. for Rs. 4,000 on credit was entered in the Purchases Book.

(v) An item of Rs. 2,000 entered in the Sales

Return Book was posted to the debit of Pandey who had returned the goods.



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**22.** Mukesh found that the Trial Balance did not agree. He found the following errors:

(i) In the Sales Book for the month of January, total of Page No. 3 was carried forward to Page No. 4 as Rs. 1,000 instead of Rs. 1,200 and total of Page No. 7 was carried forward to Page No. 8 as Rs. 5,600 instead of Rs. 5,000.

(ii) Goods returned to Anushka Rs. 10,000 were recorded in the Sales Book.

(iii) Bill Received for Rs. 800 from Riya was dishonoured and posted to the debit of Allowances Account.



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**23.** Pass the rectifying entries for the following:

(i) Sales of goods Rs. 6,000 to Madan were recorded as Rs. 600 in the Sales Book.

(ii) Credit purchase of goods from Mohan amounting to Rs. 2,000 has been wrongly passed through the Sales Book.

(iii) Return of goods worth Rs. 500 by a customer was entered in 'Purchases Return Book'.

(iv) Cheque of Rs. 400 received from Ranjan was dishonoured and debited to the Discount Account.

(v) Bill for Rs. 820 received from Ramesh for repair of machinery was entered in the Purchases Book as Rs. 720.



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**24.** Give rectifying Journal entries for the following errors:

(i) Sales of goods to Madan Rs. 6,000 were entered in the Sales Book as Rs. 600.

(ii) Credit purchase of Rs. 1,500 from Ajay has been wrongly passed through the Sales Book.

(iii) Repairs to building Rs. 300 were debited to Building Account.

(iv) Rs. 2,050 paid to Rohit is posted to the debit of Mohit's Account as Rs. 5,020.

(v) Purchases Return Book is overcasted by Rs. 400.



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**25.** Give rectifying entries for the following:

(i) Rs. 5,400 received from Mr. A was posted to the credit of his account.

(ii) The total of Sales Return Book overcasted by Rs. 800.

(iii) Rs. 2,740 paid for repairs to motor car was debited to Motor Car Account as Rs. 1,740.

(iv) Returned goods to Shyam Rs. 1,500 were passed through Returns Inward Book.



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**26.** Pass Journal entries rectifying the following errors:

(i) A cheque for Rs. 10,000 was received from Ranjan on which Rs. 200 Cash Discount was allowed. The cheque was not honoured on due date and the amount of discount was credited to Discount Received Account.

(ii) Rs. 2,000 paid as wages for machinery installation was debited to Wages Account.

(iii) Rs. 5,000 received from Rakesh were credited to his Personal Account. The amount had been written off as had debts earlier.

(iv) Repair bill of machinery was recorded as Rs. 100 against the bill amount of Rs, 1,000.



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**27. Rectify the following errors:**

(i) Sales Book has been totalled Rs. 1,000 short.



(ii) Goods worth Rs. 1,500 returned by Green & Co. have not been recorded anywhere.

(iii) Goods purchased worth Rs. 2,500 have been posted to the debit of the supplier, Gupta & Co.

Furniture purchased from Gulab & Co. worth Rs. 10,000 has been entered in Purchases Book.

(v) Cash received from A Rs. 2,500 has not been posted in his account.



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**28.** Pass Journal entries to rectify the errors in the following cases:

(i) A purchases of goods from David amounting to Rs. 150 has been wrongly passed through the Sales Book.

(ii) A credit sale of goods of Rs. 120 to Peter has been wrongly passed through the Purchases Book.

Rs. 200, salary paid to Cashier, Bimal, stands wrongly debited to his Personal Account.

(iv) A credit sale of Rs. 4,230 to Krishan entered as purchase from Kishan Rs. 4,320.

(v) Ramesh's Account was credited with Rs.

840 twice instead of once.

[Hint: (iv) Dr. Krishan: Rs. 4,230, Kishan: Rs. 4,320 Cr. Sales A/c: Rs. 4,230, Purchase A/c: Rs. 4,320.]



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**29. (i)** What are the different causes that make a Trial Balance incorrect?

(ii) Pass the rectifying Journal entries:

(a) A credit sale of goods for Rs. 2,500 to Krishna has been wrongly passed through the

## Purchases Book.

(b) Rs. 5,000 paid for freight on machinery purchased was debited to the Freight Account as Rs. 500.

(c ) The Return Inward Book has been wrongly overcasted by Rs. 100.

(d) An amount of Rs. 500 due from Ramesh which had been written off as bad debt in previous year was recovered and had been posted to the Personal Account of Ramesh.

(e) A sum of Rs. 460 owed by Hari had not been included in the list of debtors.



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**30. Rectify the following errors:**

(i) Wages paid for the construction of office debited to Wages Account Rs. 5,000.

(ii) Machinery purchased for Rs. 35,000 was passed through the Purchases Book.

(iii) Old furniture sold for Rs. 1,000, passed through the Sales Book.

Rs. 2,000 paid to Mehta Bros, against acceptance were debited to Malhotra Bros. Account.

(v) Sales of Rs. 204 to Ram debited to his

account as Rs. 402 and purchases of Rs. 1,012 from Shyam credited to his account as Rs. 1,210.



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**31.** Pass the rectifying entries for the following transactions:

(i) An amount of Rs. 2,000 received from Mohan on 1st April, 2019 had been entered in the Cash Book as having been received on 31st March, 2019.

(ii) The balance in the account of Rahim Rs. 1,000 had been written off as bad but no other account has been debited.

(iii) An addition in the Return Inward Book had been cast Rs. 100 short.

(iv) A cheque for Rs. 200 drawn for the Petty Cash Account has been posted in the account of Asif.

(v) A discounted Bill of Exchange for Rs. 20,000 returned by the firm's bank had been credited to the Bank Account and debited to Bills Receivable Account. A cheque was received later from the customer for Rs. 20,000 and

duly paid.

[Hint: (v) Dr. Customer's A/c and Cr. Bills Receivable A/c by Rs. 20,000.]



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**32.** Rectify the following errors:

(i) Sale of old furniture worth Rs. 3,000 treated as sales of goods.

(ii) Sales Book added Rs. 5,000 short.

(iii) Rent of proprietor's residence, Rs. 6,500 debited to Rent Account.



(iv) Goods worth Rs. 11,970 returned by Manav posted to his debit as Rs. 11,790.



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**33.** There was a difference in the Trial Balance of M/s. Jain & Sons, prepared for the year ended 31st March, 2009. The accountant put the difference in Suspense Account.

The following errors were found:

(i) Purchases Return Book total Rs. 400 has not been posted to Ledger Account.

(ii) Rs. 5,100 spent on legal expense for the newly acquired Building was debited to the Building Account as Rs. 1,500.

(iii) A sale of Rs. 6,540 to Rajat has been credited to his account.

Rectify the errors and show the Suspense Account with Nil closing balance.



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**34.** Give the Journal entries to rectify the following errors:

- (i) Purchases Book was overcast by Rs. 1,000.
- (ii) Installation charges on new machinery purchased Rs. 500 were debited to Sundry Expenses Account as Rs. 50.
- (iii) Radhey Shyam returned goods worth Rs. 500 which was entered in the Purchases Return Book.
- (iv) Goods taken by the proprietor for Rs. 5,000 have not entered in the books at all.



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**35.** Rectify the following errors:

(i) The total of one page of Sales Book was carried forward as Rs. 371 instead of Rs. 317.

(ii) Rs. 540 received from Yatin was posted to the debit of his Account.

(iii) Purchases Returns Book was overcast by Rs. 300.

(iv) An item of Rs. 1,062 entered in Sales Return Book had been posted to the debit of customer who returned the goods.

(v) Rs. 1,500 paid for furniture purchased had been charged to ordinary Purchase Account.



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**36.** Rectify the following errors by passing Journal entries:

(i) Old furniture sold for Rs. 500 has been credited to Sales Account.

(ii) Machinery purchased on credit from Raman for Rs. 2,000 recorded through Purchases Book as Rs. 16,000.

(iii) Cash received from Rajat Rs. 5,000 was posted in the debit of Bhagat as Rs. 6,000.

(iv) Depreciation provided on machinery Rs.

3,000 was posted to machinery Account as Rs. 300.



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**37.** Rectify the following errors by passing Journal entries:

(i) A sum of Rs. 470 received from Ganga was posted to her debit as Rs. 740.

(ii) A debit balance of Rs. 550 in the personal account of Mr. John was undercast.

(iii) Bills Receivable from Brown for Rs. 3,000

posted to the credit of Bills Payable Account and credited to Brown's Account.

(iv) Goods returned by Mridual Rs. 225 have been entered in the Return Outward Book.



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**38.** While trying to close his books for the year ended 31st March, 2014, Mahesh found that the Trial Balance did not agree. He traced the following errors:

(i) In the Sales Book for the month of January

total of Page No. 2 was carried forward to Page No.3 as Rs. 1,000 instead of Rs. 1,200 and total of Page No. 6 was carried forward to Page No.7 as Rs. 5,600 instead of Rs. 5,000.

(ii) Goods returned to Ram Rs. 1,000 were recorded in the Sales Book.

(iii) Bill Receivable for Rs. 1,600 from Noor was dishonoured and posted to debit of Allowances Account.

Rectify the above errors.

[Hints: (i) Dr. Sales A/c and Cr. Suspense A/c by Rs. 400.

(ii) Dr. Sales A/c and Cr. Purchase Return A/c by



Rs. 1,000.

(iii) Dr. Noor and Cr. Allowance A/c by Rs. 1,600.]



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**39.** Pass the rectification entries for the following transactions:

(i) Repairs to plant amounting to Rs. 2,000 had been charged to Plant and Machinery Account.

(ii) Wages paid to the firm's workmen for making certain additions to machinery

amounting to Rs. 1,340 were debited to Wages Account.

(iii) A cheque for Rs. 7,500 received from Sandesh was credited to the account of Ramesh.

(iv) Goods to the value of Rs. 7,000 returned by Prateek were included in closing stock, but no entry was made in the books.

(v) Goods costing Rs. 5,000 were purchased for various members of the staff and the cost was included in 'Purchases'. A similar amount was deducted from the salaries of the staff members concerned and the net payments to

them debited to Salaries Account.

(vi) Credit purchase of old machinery from Sohan for Rs. 1,70,000 was entered in the Purchase Book as purchase from Mohan for Rs. 7,10,000. Rs. 30,000 paid as repairing charges on the reconditioning of a newly purchased second hand machinery were debited to General Expenses Account.

(vii) Debit and Credit totals of discount columns in the Cash Book which come to Rs. 400 and Rs. 370 respectively have not been posted to Discount Accounts.

[Hints: (v) Dr. Salaries by Rs. 7,10,000,

Machinery A/c by Rs. 5,000.

(vi) Dr. Mohan by Rs. 7,10,000, Machinery A/c by Rs. 2,00,000,

Cr. Sohan by Rs. 1,70,000, Purchase A/c by Rs. 7,10,000, and General Expenses A/c by Rs. 30,000.

(vii) (a) Dr. Discount Allowed A/c and Cr. Suspense A/c by Rs. 400.

(b) Dr. Suspense A/c and Cr. Discount Received A/c by Rs. 370.]



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**40.** A Trial Balance disclosed a difference of Rs. 417 placed on the credit side of the Suspense Account. Later on the following errors were located:

(i) Goods worth Rs. 200 purchased from Sohan had been posted to his account as Rs. 250.

(ii) A purchase of furniture for Rs. 500 was recorded in the Purchases Book.

(iii) Instead of crediting Gian's Account with Rs. 512, it was debited with Rs. 215.

(iv) Goods worth Rs. 130 returned by Gian were entered in the Sales Book and posted therefrom to the credit of Gian's Personal

Account.

Pass the rectifying entries and prepare a Suspense Account.

[Total of Suspense Account-Rs. 727.]



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**41.** There was a difference of Rs. 720 in the Trial Balance which has been transferred to the credit side of the Suspense Account. Pass the rectifying entries and prepare a Suspense Account to rectify the following errors:

(i) An amount of Rs. 375 now posted on the debit side of the Commission Account instead of Rs. 275.

(ii) Credit amount of Rs. 260 posted to the debit of the Personal Account as Rs. 360.

(iii) Goods sold to Surinder recorded in Purchases Book Rs. 300.

(iv) D's bill for erection of godown at a cost of Rs. 1,200 has been charged to the Repairs Account.

[Total of Suspense Account-Rs. 720.]



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**42.** There was an error in the Trial Balance of Ram Gopal on 31st March, 2018 and the difference in books was carried to the Suspense Account. On going through the books, you find that:

(i) Rs. 540 received from Mayank was posted to the debit side of his account.

(ii) Rs. 100 being purchases return was posted to the debit of the Purchase Account.

(iii) Discount of Rs. 300 received was posted to the debit of the Discount Account.

(iv) Rs. 374 paid for motor car repairs was



debited to the Motor Car Account as Rs. 174.

(v) Rs. 400 paid to Naman was debited to the account of Manan.

Pass the Journal entries to rectify the above errors and state what amount was carried to the Suspense Account.

[Suspense Account opened with a Credit of Rs. 1,680.]



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**43.** Trial Balance of a bookkeeper shows an excess of debits over credits by Rs. 261. This difference is placed in a Suspense Account to facilitate books closure. Later on the following errors were discovered:

(i) A credit item of Rs. 349 has been debited to a Personal Account as Rs. 439.

(ii) A sum of Rs. 625 written off from fixtures as depreciation has not been posted to the Depreciation Account.

(iii) Rs. 9,000 paid for furniture bought have been charged to the Purchases Account.

(iv) A discount allowed to a customer has been charged to the Purchases Account.

(iv) A discount allowed to a customer has been credited to him as Rs. 145 in place of Rs. 154.

(v) A sale of Rs. 594 was posted as Rs. 495 in the Sales Account.

(vi) The total of Returns Inward Book has been added Rs. 10 short.

Pass the Journal entries to correct these errors and prepare the Suspense Account.

[Total of Suspense Account-Rs. 896.]



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**44.** The accountant of a firm finds that the Trial Balance as on 31st March, 2019 is out by an excess debit of Rs. 283. He placed the amount in the Suspense Account. In the first week of April, 2019, he discovered the following errors. Pass the Journal entries necessary to rectify these errors and show the Suspense Account as it would appear at the end of the week. Have you any comment to make?

(i) Cash paid to Amar Nath, Rs. 75, was posted to the credit of Amar Singh's Account as Rs. 57.

(ii) Discount allowed by Brijesh of Rs. 5 was not entered in the Cash Book but Brijesh stands debited correctly.

(iii) No entry was made for goods worth Rs. 40 taken away by proprietor for personal use.

(iv) Rs. 500 received from Jhaveri Bros. for interest on loan advanced to them were recorded in the Cash Book. But the entry was not posted in the Ledger.

(v) The total of Returns Outward Book was short by Rs. 100.

[Hint: At the end of the week, the Suspense Account will be showing a debit balance of Rs.

190. It means that there are still some errors left undetected.]



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**45.** Rectify the following errors found in the books of Bheem. Trial Balance had Rs. 930 excess credit. The difference has been posted to a Suspense Account:

(i) The total of Returns Inward Book has been cast Rs. 1,000 short.

(ii) The purchase of an office table costing Rs.

3,000 has been passed through the Purchases Book.

(iii) Rs. 3,750 paid for wages to workmen for making showcases had been charged to the Wages Account.

(iv) A purchase of Rs. 670 had been posted to the Creditors's Account as Rs. 600.

(v) A cheque for Rs. 2,000 received from Nakul had been dishonoured and was passed to the debit of the Allowances Account.

(vi) An amount of Rs. 15,720 due from Prasad written off as had in a previous year, was recovered and credited to the Personal

Account of Prasad.

After rectification reflect the transactions in the Suspense Account.

[Hint: (vi) Dr. Prasad and Cr. Bad Debts Recovered A/c by Rs. 15,720.]



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**46.** The Trial Balance of M/s. Gupta & Sons shows a difference of Rs. 52,200. To prepare the Final Account on 31st March, 2019, this difference is placed in a Suspense Account.



Afterwards the following errors were disclosed. Pass the necessary entries to rectify them and show the Suspense Account.

(i) Purchases Book total had been undercasted by Rs. 20,000.

(ii) A cheque received from Vasudev for Rs. 7,800 had been debited in the Cash Book but not posted in vasudev's Personal Account.

(iii) Returns Outward Book had been overcasted by Rs. 10,000.

(iv) Goods returned by Yash Pal worth Rs. 15,000 have been entered in Returns Outward

Book. However, Yash Pal's Account is correctly posted.



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**47.** The Trial Balance of S. Sen did not agree and the difference in books was carried to a Suspense Account. Pass the entries required to rectify the following errors which accounted for the difference. Also, prepare the Suspense Account:

(i) A Sales Invoice for Rs. 1,000 for goods sold

on credit to B. Basu was entered in the Purchases Book but in the Ledger, the amount was correctly debited to the Account of B. Basu.

(ii) Goods bought on credit from Ram Lal for Rs. 1,500 were wrongly debited to his account as Rs. 5,100.

(iii) An amount of Rs. 275 was posted as Rs. 325 to the debit side of the Commission Account.

(iv) The Sales Book for the month of April was undercasted by Rs. 100.

(v) Rs. 460 paid for building repairs was

debited to the Building Account as Rs. 640.

[Suspense Account opened with a Credit of Rs. 8,930.]



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**48.** The bookkeeper of a firm found that his Trial Balance was out (excess credit) by Rs. 742. He placed the amount in a Suspense Account and subsequently found the following errors:

(i) A discount of Rs. 178 was allowed to Ramesh but in his account only Rs. 100 is recorded.

(ii) The total of the Purchases Book was Rs. 1,000 short.

(iii) A sale of Rs. 375 to Kohli was entered in the Sales Book as Rs. 735.

(iv) From the Purchases Book, Bose's Account was debited with Rs. 175.

(v) Cash Rs. 250 received from Maitra against debt previously written off was credited to his account.

(vi) Purchase of office furniture worth Rs. 750 on credit from Delhi Furnitures was entered in the Purchases Book.

(vii) While carrying forward the total of the

Sales Book from one page to another the amount of Rs. 11,358 was written as Rs. 11,538.

(viii) The proprietor took goods of the value of Rs. 150 for his domestic consumption. No record of it has been made in the books.

(ix) Repairs bill of Rs. 410 for the proprietor's personal car, has been paid by the firm and debited to the Repairs Account.

(x) A sale to Kassim of Rs. 700 has been entered in the Purchases Book.

Rectify the errors by means of suitable Journal entries and show the Suspense Account.



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