8-10 Marks

CH : Rectification of Errors

(V.V.V.V.V.V. Interesting)

(V.V.V.V.V.V.V.V. Hard)

Rectify — सही करना

errors — गलतियाँ

Recording ⟶ classify ⟶ Summarising

error | error | error.

RECTIFY

→ Sometimes errors take place while recording or classifying or summarising. In this chapter we have to analyse those errors and rectify them by passing a rectifying journal entry

→ ERRORS

- Error of principle
- Error of Omission
  - Complete Omission
  - Partial Omission
- Error of Commission
- Compensating Errors

x —— x —— x —— x —— x —— x

I. Error of Principle (महा पाप)

→ When an accounting principle is voilated, then it is known as principle error.

→ Example :- Treating Revenue expenditure as Capital expenditure or treating Capital expenditure as revenue expenditure

Capital expenditure as revenue expenditure

Wages ₹ 5000 paid on installation of Machine

C.E — Correct journal entry			R.E — Wrong journal entry		
Machine A/c	Dr. 5000		Wages A/c	Dr. 5000	
To Cash A/c		5000	To Cash A/c		5000

II ERROR OF OMISSION

(भूल जाना)

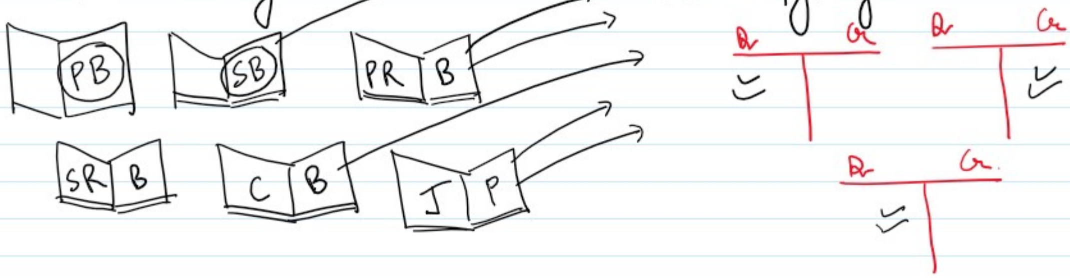
Complete Omission

- Recording (Journal/Books) — ✗
- Classifying (Ledger / T-shape A/c) — ✗

Partial Omission

- Recording — ✓
- Classifying — ✗

Recording → classifying



III. ERROR OF COMMISSION

(हमारी गलतियाँ)

(a) Error of recording

eg :- Goods sold to Ramu for ₹ 10,000

Sol:- Purchase A/c Dr. 10,000
To Ramu — 10,000

(Journal entry गलत करी)

(b) Error of Casting

(b) Error of Casting

eg ①

A/c

To ———	2,000		
To ———	10,000		
To ———	5,000		
	14,000		

UNDER CASTING (कम Total)

eg ②

A/c

To ———	3000		
To ———	5000		
To ———	6000		
	21,000		

OVER CASTING (ज्यादा Total)

(c) Error in carrying forward

	By Bal c/d 12,098

- - - - - - - - - - - - - - - - - - - -

To Bal B/d 12,089	

(d) Error of POSTING

eg :- Posting of total of Sales Book in Purchase A/c

eg :- Posting on wrong side

eg :- Posting in wrong account

IV COMPENSATING ERRORS

भरपाई

→ Those errors in which effect of one error is nullified by the second error.

eg :- Ram was debited by ₹100 instead of credit and at the same time Shyam was credited by ₹100 instead of debit.

eg :- Ram was debited by ₹100 instead of credit and at the same time Shyam was credited by ₹100 instead of debit.

Dr	Ram	Cr.
गलती ① → 100		correct

Dr.	Shyam	Cr.
correct		गलती ② 100

* Which error affects Trial Balance ??

Type of Error	Trial Balance
1. Error of Principle	T/B will Tally
2. Complete Omission	T/B will Tally
3. Partial Omission	T/B will not Tally
4. Compensating Errors	T/B will Tally
5 a) Posting on wrong side	T/B will not Tally
5 b) Posting in wrong account	T/B will Tally
5 c) Posting wrong amount.	T/B will not Tally

* Errors are also categorised into two categories :-

(a) One-Sided Errors i.e which affect one account only. (errors affecting trial Balance)

(b) Two-sided Errors i.e. which affect two or more accounts (errors not affecting trial Balance)

* $\boxed{\text{Errors}}$

(Rectification)

Case ① | Case ②

Rectification of errors | Rectification of errors

Rectification of errors before preparation of trial Balance

- One sided errors → (✓) only statement → Not relevant for exams
- Two sided errors → (✓) Journal entry

Rectification of errors after preparation of trial Balance (before preparing final accounts)

- One-sided errors → Journal entry (with Suspense A/c)
- Two sided errors → Journal entry

Only relevant for exams.

I. ONE SIDED ERRORS

- → Error in casting
- → Error in Balancing
- → Error in posting.

Q ① Following are the errors. Rectify them (only statement)

(a) Purchase Book is undercast by ₹ 100

(b) Stationery of ₹ 700 posted twice in stationery A/c — expense

(c) Cash received ₹ 300 from Monu, was posted to debit of Monu A/c

Sol: (a)

Purchase Book — credit purchase of Goods.

Sohan	10,000
Mohan	5,000
Gopal	6,000
Raju	4,000
	₹24,900

Dr. Purchase A/c

To Sundries	₹24900
To	100

Purchase A/c के Dr. side पर ₹ 100 करते हैं

“ ”

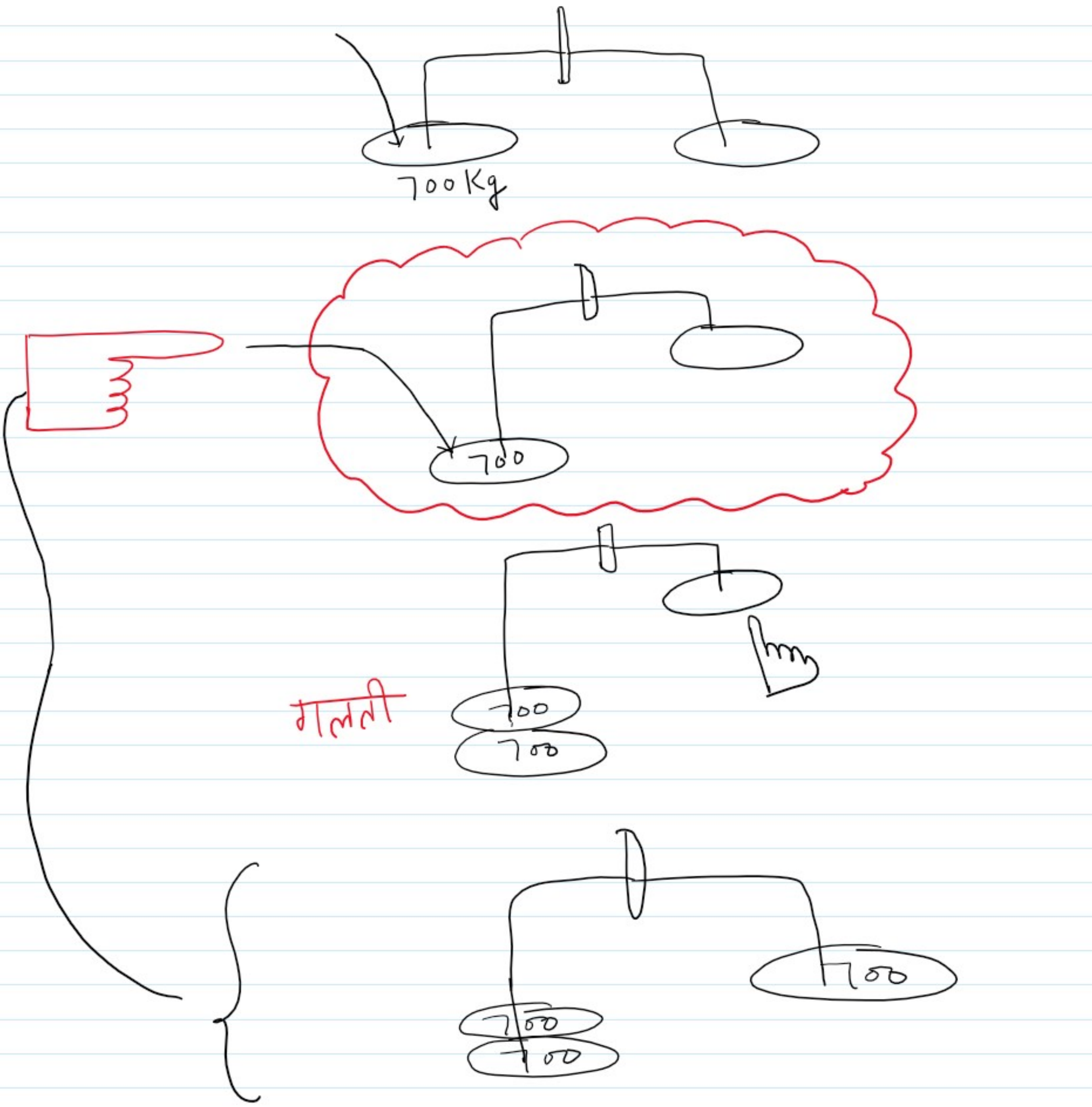
"To undercasting of Purchase Book ₹100"

(b)

Dr. Stationery A/c Cr.

To Cash A/c	700		
To Cash A/c	700	By	700

Stationery A/c में Dr. side ₹ 700 ज्यादा लिख लिए



~~7100~~ 700

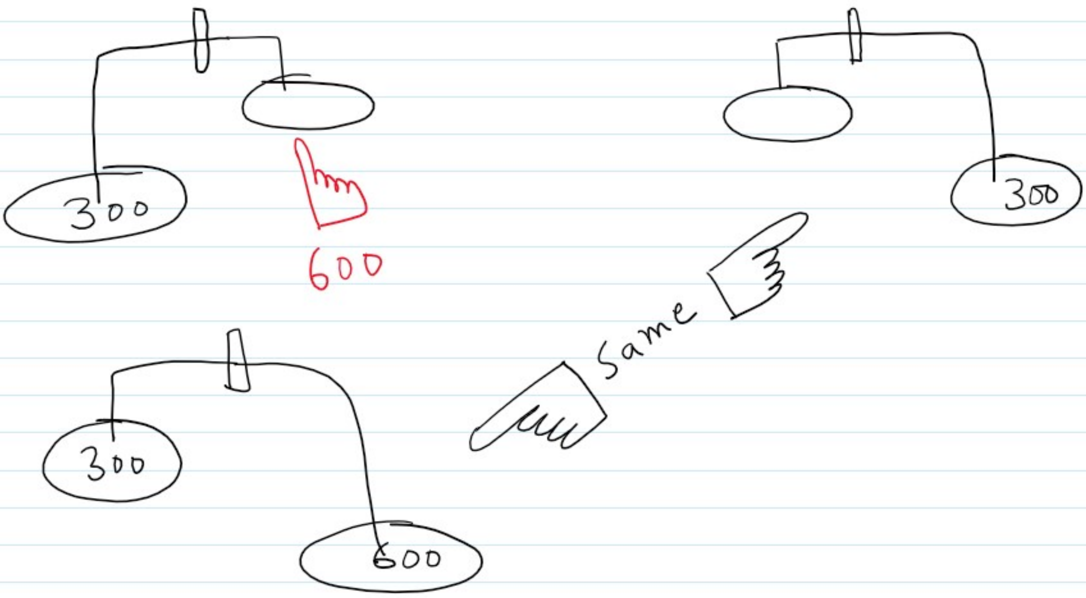
"By stationery posted twice ₹ 700"

(c)

Dr. Monu A/c Cr.

गलती

To Cash	300	By	600



"By cash received posted on debit side ₹600"

eg ② Following are the errors. Pass statement to rectify it.

(a) Sales Return Book is over cast by ₹ 400

(b) Cash paid ₹ 600 to Raju is posted in Raju A/c on credit side as ₹ 700.

in Raju A/c on Credit side as ₹ 700.

Sol(a)

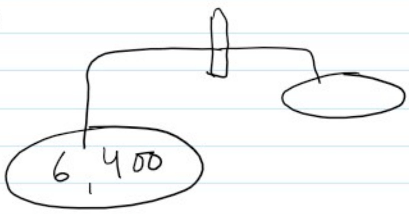
Sales Return Book

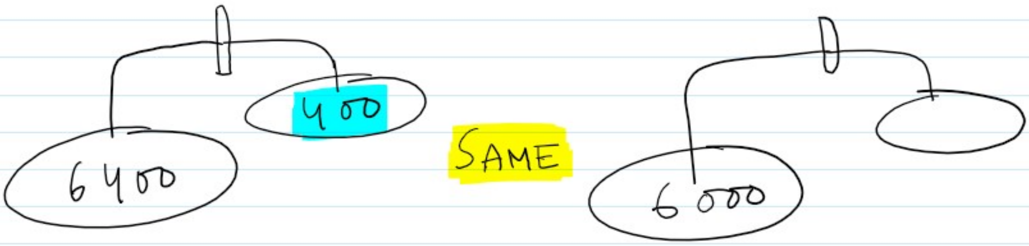
Monu	2000
Sonu	3000
Gopal	1000
	6,400

Sales Return A/c

Dr.		Cr.
To Sundries	6,400	

☞ Sales Return A/c के Dr. side पर ₹ 400 ज्यादा है





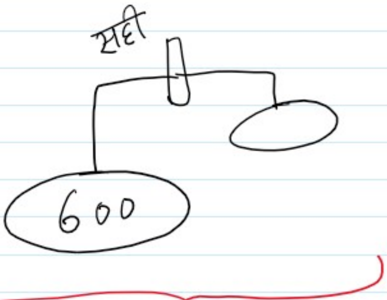
"By Overcasting of SR Book ₹ 400

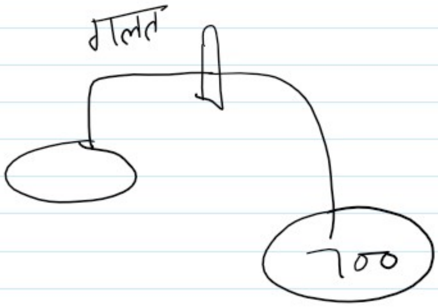
(b)

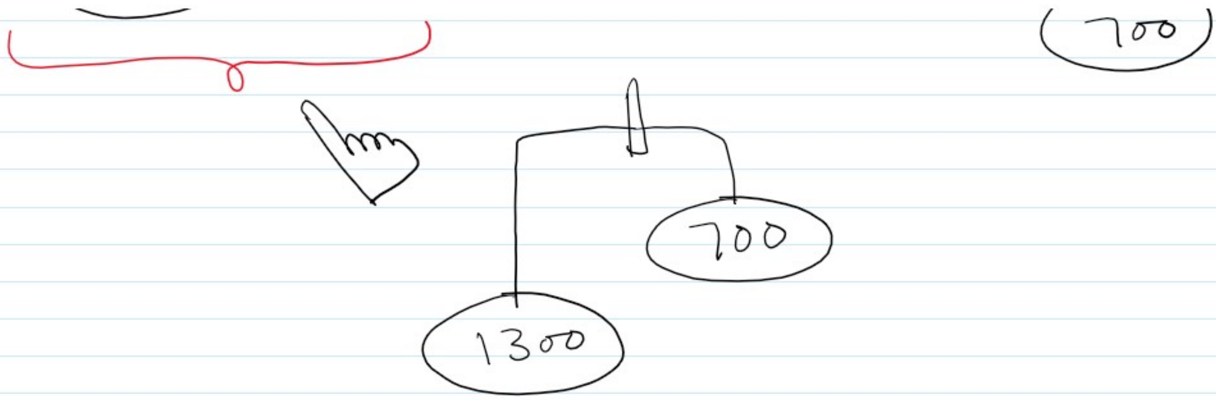
Dr. Raju A/c Cr.

To	1300	By Cash	700

गलती







"To cash paid posted on credit side ₹ 1300"

II. TWO SIDED ERRORS

- Error of recording
- Error of principle

In these cases we can follow the steps discussed by sir.

- Error of complete omission

In this case we have to just pass normal journal entry

- Error of posting to wrong Account

In this case we have to analyse and then pass journal entry

* STEPS to be followed in case of error of recording and error of principle

Step 1. Pass wrong journal entry

Step 2. Reverse the above journal entry

Step 3. Pass correct journal entry

Step 4: Combine step (2) & step (3) i.e Rectifying entry
(this is the main solution)

eg (1) Pass the rectification entries in following cases :-

→ (i) Credit sale of ₹ 1,800 to Gopal was recorded

→ (i) सही Credit sale of ₹ 1,800 to Gopal was recorded as sale of ₹ 3,000 to Monu गलती (error of recording)

→ (ii) Wages ₹ 2000 paid on installation of machine was debited to Wages A/c गलती (error of principle)

Sol (i) Rough

(i) Step 1 : Monu Dr. 3,000
To Sales A/c ——— 3,000

(ii) Step 2 : Sales A/c Dr. 3,000
To Monu ——— 3,000

(iii) Step 3 : Gopal Dr. 1800
To Sales A/c ——— 1,800

(iv) Step 2 (+) Step 3

Sales A/c ------→ Dr. 3000
Gopal Dr. 1800
To Monu ——— 3000
To Sales A/c ——→ 1800

Main Answer :-

Sales A/c Dr. 1200
Gopal Dr. 1800
To Monu ——— 3000
(being error rectified)

Sol (ii) Step 1 : Wages A/c Dr. 2000
To Cash A/c ——— 2,000

Step 2 : Cash A/c Dr. 2000
To Wages A/c ——— 2000

Step 3 :- Machine A/c Dr. 2000
To Cash A/c ——— 2,000

Cash A/c ——— Dr. 2000
Machine A/c Dr. 2000
To Wages A/c ——— 2000
To Cash A/c ——— 2000

To Cash A/c ——— 2000

Machine A/c Dr. 2000
To Wages A/c ——— 2000
(being error rectified)

eg ② Pass rectifying entries in the following cases :-

(i) Purchase of ₹ 3000 from SRK was omitted to be recorded. (error of complete omission)

(ii) Credit Sale of ₹ 1800 to Sallu was posted to Ranbir's Account. (error of posting in wrong A/c)

Sol (i)

Purchase A/c Dr. 3000
To SRK ——— 3000
(being purchase recorded)

(ii) Journal

Sallu Dr. 1800
To Sales A/c ——— 1800

सही Ledger Posting

Dr. Sallu A/c Cr

To Sales A/c	1800		

भूल गये करना था ये

गलत

Dr. Ranbir A/c

To Sales A/c	1800		

गलती में पर कर दिया ये

Sallu Dr. 1800
To Ranbir ——— 1800

eg ③ Pass rectifying entries

error of recording

(i) Sale of ₹ 3000 to Gopal was recorded in purchase Book as purchase from Sonu ₹ 2000

(ii) Sale of ₹ 1800 to Meena was posted to Gopal A/c

(iii) A credit sale of furniture to Rohan ₹ 1700 was posted as ₹ 7100.

Sol (i) Purchase A/c Dr. 2000
To Sonu ——— 2000

(ii) Sonu Dr. 2000
To Purchase A/c ——— 2000

(iii) Gopal Dr. 3000
To Sales A/c ——— 3000

Sonu Dr. 2000
Gopal Dr 3000
To Purchase A/c ——— 2000
To Sales A/c ——— 3000

Sol (ii) Meena Dr. 1800
To Gopal ——— 1800

Sol (iii) Rohan Dr. 1700
To Furniture A/c ——— 1700.

गलती

Dr. Rohan A/c Cr

To Furniture	7100	☞	5400

गलती

Dr. Furniture A/c Cr

☞	5400	By Rohan	7100

To Furniture	7100	☞	5400

☞	5400	By Rohan	7100

Furniture A/c Dr. 5400
To Rohan —— 5400
(being error rectified)

Case (2) Rectification of errors **after** preparation of Trial Balance.

ONE SIDED ERRORS

eg (i) Purchase Book is **over cast** by ₹ 3,000

Analysis :-

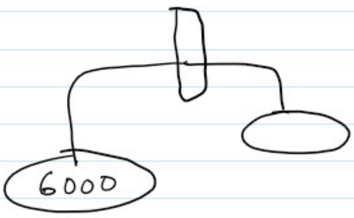
P B — credit purchase of goods

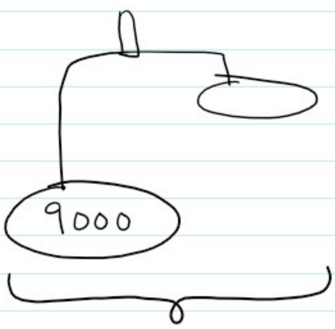
Rohan	2000
Sohan	1000
Gopal	3000
	9000

Dr. Purchase A/c Cr

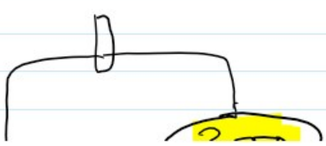
To Sundries	9,000	By $\boxed{\text{Susp}}$	3000

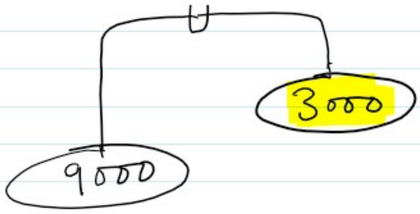
Purchase A/c के Dr. side पर 3,000 ज्यादा है





Rectify





Case (i) "By overcasting of PB ₹3000"

Case (ii)
(Sol:)

Suspense A/c	Dr.	3000	
To Purchase A/c			3000
(being error rectified)			

eg (2) Sales Book is under cast by ₹ 1,000

SB – credit sale of goods

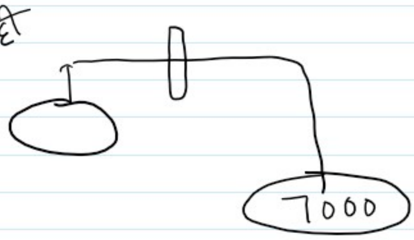
Rohan	1000
Sohan	2000
Gopal	4000
	6000

Dr Sales A/c Cr

		By Sundries	6000
		By Susp.	1000

Sales A/c के Cr. side पर 1000 कम है

सही



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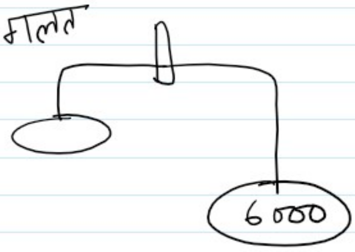
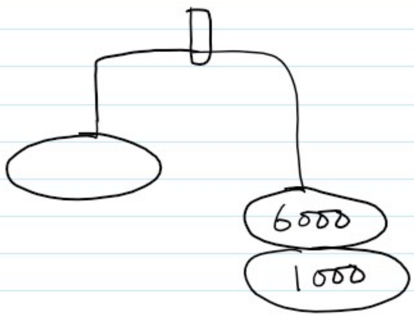




Sol:-

Suspense A/c	Dr.	1000	
To Sales A/c			1000
(being error rectified)			

* OVER & UNDER CASTING *

OVER & UNDER CASTING

BOOK	(कम) UNDER CASTING	OVER CASTING
1. Purchase Book	Purchase A/c Dr. To Suspense A/c	Suspense A/c Dr. To Purchase A/c
2. Sales Book	Suspense A/c Dr. To Sales A/c	Sales A/c Dr To Suspense A/c
3. Purchase Return Book	Suspense A/c Dr. To Purchase Return A/c	Purchase Return A/c Dr To Suspense A/c
4. Sales Return Book	Sales Return A/c Dr. To Suspense A/c	Suspense A/c Dr To Sales Return A/c

eg (c) Rectify the following errors (Pass journal entries) - Case (2)

(i) Sales to Mohan ₹ 3000 was posted to Mohan Account as ₹ 300 (error of commission)

(ii) Wages paid on installation of machine ₹ 6000 was debited to Wages A/c (error of principle)

(iii) Return Inward Book is overcast by ₹ 8000 (error of commission)

(iv) Sale of ₹ 6000 to Sonu was recorded in purchase Book as ₹ 5,000 (error of Recording)

(v) Sale to Gopal for ₹ 6,000 was posted to Sohan A/c. (error of commission)

Sol (i) Dr Mohan A/c

	300		
To Susp.	2700		

Mohan के A/c में Dr side 2700 कम है

Mohan A/c	Dr. 2700

Mohan A/c	Dr. 2700	
To Suspense A/c		2700

(ii)

Machine A/c	Dr. 6000	
To Wages A/c		6000

(iii)

Suspense A/c	Dr. 8000	
To Sales Return A/c		8000

(iv)

Step 1 (W.E) :-	Purchase A/c	Dr. 5000	
	To Sonu		5000
Step 2 :-	Sonu	Dr. 5000	
	To Purchase A/c		5000
Step 3 (C.E) :-	Sonu	Dr. 6000	
	To Sales A/c		6000

Sonu	Dr. 11,000	
To Purchase A/c		5000
To Sales A/c		6000

(v)

Dr. Gopal A/c

सही 6000

Dr. Sohan

6000 गलत

Gopal	Dr. 6000	
To Sohan		6000

2. How will be the following errors rectified?

(i) Sales Book is short casted by ₹ 10,000.

(ii) Sales Return Book is short casted by ₹ 1,000.

(iii) Balance of Sales Book is carried forward short by ₹ 1,000.
(under cast.)

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

Sol (i)

Suspense A/c	Dr. 10,000	
To Sales A/c		10,000
(being error rectified)		

(ii)

Sales Return A/c	Dr. 1000	
To Suspense A/c		1,000

(iii)

Suspense A/c	Dr. 1,000	
To Sales A/c		1,000

(iv)

Sales Return A/c	Dr. 100	
To Suspense A/c		100

3. How will you rectify the following errors?

(i) Sales Book is overcasted by ₹ 8,000.

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

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

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

Sol (i)

Sales A/c	Dr. 8000	
To Suspense A/c		8000

(ii)

Sales Return A/c	Dr. 500	
To Suspense A/c		500

(iii)

Sales A/c	Dr. 1000	
To Suspense A/c		1,000

(iv) Suspense A/c Dr. 100
To Sales Return A/c —— 100

Error of Recording

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

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

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

(iii) Credit sale of ₹ 850 to Meenu was recorded as sale to Meena as ₹ 580.

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

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

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

(i) **W.E**

Mohan Dr. 750
To Sales A/c 750

Reverse of W.E

Sales A/c Dr. 750
To Mohan —— 750

C.E

Mohan Dr 570
To Sale A/c —— 570

Sale A/c Dr. 750
Mohan Dr 570
To Mohan — 750
To Sale A/c — 570

$$\boxed{\text{Sale A/c Dr. 180 / To Mohan —— 180}}$$

(ii) **W.E**

Mohan Dr 850
To Sale A/c — 850

Reverse

Sale A/c Dr 850
To Mohan — 850

C.E

Sohan Dr. 850
To Sale —— 850

*

$$\boxed{\text{Sohan Dr. 850 / To Mohan —— 850}}$$

(iii) **W.E**

Meena Dr 580
To Sale —— 580

Reverse

Sale Dr. 580
To Meena. —— 580

C.E

Meenu Dr. 850
To Sale — 850

*

Meenu Dr. 850
To Meena —— 580

Meenu Dr. 850
To Meena —— 580
To Sale A/c —— 270

(iv)

W.E	Reverse	C.E
Purchase A/c Dr. 850	Ram Dr 850	Ram Dr. 850
To Ram — 850	To purchase 850	To Sale A/c — 850

Ram Dr. 1700
To Purchase A/c —— 850
To Sale's A/c —— 850

(v)

W.E	Reverse	C.E
Sohan Dr. 7100	Sale A/c Dr 7100	Sohan Dr 1700
To Sale A/c — 7100	To Sohan — 7100	To Machine — 1700

Sale A/c Dr. 7100
To Machine A/c — 1700
To Sohan —— 5400

(vi)

W.E	Reverse	C.E
Mahinder Dr. 6000	BP A/c Dr 6000	BR Dr. 5000
To BP A/c — 6000	To Mahinder — 6000	To Mahinder — 5000

BP A/c Dr. 6000
BR A/c Dr. 5000
To Mahinder —— 11000

Errors of Posting

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

(i) Credit sale of ₹ 7,500 to Kishan was posted to Krishan's Account.

(ii) Cash sale of ₹ 7,000 to Meenu was posted to the credit of Meena.

(iii) Amount of ₹ 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 ₹ 1,700 was posted as ₹ 7,100.

(v) Credit sale of old furniture to Babu Ram for ₹ 3,000 was credited to Sales Account.

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

(i)

सही

Dr.	Kishan A/c	
To Sale 7500		

Dr.	Krishan A/c	
गलती 7500		

Kishan Dr. 7500
To Krishan —— 7500

(ii) Cash A/c Dr. 7000 Sale A/c ~ Cr.

(ii) Cash A/c Dr. 7000
To Sale A/c — 7000

गलती

Meena Dr. 7000
To Sale A/c — 7000

Sale A/c Cr.
By Cash 7000

Meena Cr
7000

(iii) ~~Drawings A/c~~ सही Dr. 1500
Purchase A/c
To Bank A/c — 1500

Dr. Purchase A/c
1500

Dr. Drawings A/c
1500

Drawings A/c Dr. 1500
To Purchase A/c — 1500

(iv) Mohan Dr 1700
To Furniture — 1700

Dr. Mohan A/c
To Furn. 7100

Furniture A/c Cr
By Mohan 7100

* Mohan A/c में Dr. side ₹ 5400 ज्यादा है

* Furniture A/c में Cr. side 5400 ज्यादा

Furniture A/c Dr. 5400
To Mohan — 5400

(v) Babu Ram Dr 3000
To Furniture A/c — 3000

Furniture A/c Cr
3000
सही

Sale A/c Cr
3000
गलती

Sale A/c Dr. 3000
To Furniture A/c — 3000

* गलत को उल्टा कर दो और सही को सही

(vi) Farid A/c Dr. 1280
To Sales Return A/c — 1280

(vi) Farid A/c Dr. 1280
To Sales Return A/c — 1280

Errors of Principle (steps - 4)

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

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

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

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

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

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

(vi) ₹ 10,000 paid as repairing charges on the reconditioning of a newly purchased second hand machinery debited to General Expenses Account. Dr. गलती

(vii) ₹ 5,000 paid as repairing charges of an existing machine in use charged to Machinery Account. Debited गलत Repair A/c Dr.

(viii) ₹ 10,000 paid by cheque for a printer was charged to the Office Expenses Account. Office equipment A/c Dr. गलती

(i) Building A/c Dr. 15000
To Salaries A/c — 15000

(ii) Building A/c Dr. 20000
To Purchase A/c — 20000

(iii) Building A/c Dr 50000
To Building Repair A/c — 50000

(iv) Building A/c Dr. 25000
To Building Repair A/c — 25000

(v) Machine A/c Dr 1000
To Cartage A/c — 1000

(vi) Machine A/c Dr. 10000
To General Expense A/c — 10000

(vii) Repair A/c Dr. 5000
To Machine A/c — 5000

(viii) Office equipment A/c Dr. 10000
To office expenses A/c — 10000

(viii) Office equipment A/c Dr. 10000
To office expense A/c ———— 10,000

× ———— × ———— × ———— × ———— ×

Errors of Complete Omission

8. Give rectifying Journal entries for the following errors:

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

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

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

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

पागल

(i) Sales Return A/c Dr. 1500
To Mohan ———— 1500
(being sales return recorded)

(ii) Free Sample A/c / Advertisement expense A/c Dr 5000
To Purchase A/c ———— 5000
(being free sample recorded)

(iii) Depreciation A/c Dr 10,000
To Machinery A/c ———— 10,000
(being depreciation recorded)

(iv) Charity A/c Dr. 780
To Purchase A/c ———— 780
(being goods given as charity)

Compensating Errors

9. Rectify the following errors:

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

ज्यादा Dr. कम Dr.

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

Purchases Book. However, ₹ 9,000 was posted to Kunal and ₹ 8,000 to Kapil.

ज्यादा Dr. कम Dr.

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

~~(iii)~~ Parkar's Account was short credited by ₹ 700 while Manisha's Account was excess credited by ₹ 700.

कम Cr. ज्यादा Cr फालतू

Dr. Dr.

~~(iv)~~ Goods sold to Roopak for ₹ 1,000 and to Sagar for ₹ 1,800 recorded correctly in the Sales Book. However, ₹ 1,800 was posted to Roopak and ₹ 1,000 to Sagar.

Dr. Dr.

(i) Purchase A/c Dr 17000
To Kunal 8000
To Kapil 9000

Kunal: 1000 | 9000

Kapil: | 8000, 1000

Kunal Dr. 1000
To Kapil — 1000

(ii) Suraj Dr. 500
To Anil — 500

(iii) Manisha Dr. 700
To ParKer — 700

(iv) Sagar Dr. 800
To RoopaK — 800

Miscellaneous Transactions

~~10.~~ Following errors affecting the accounts for the year 2020-21 were detected in the books of Das & Co., Meerut:

C.R R.R

~~(i)~~ Sale of old furniture for ₹ 5,000 was treated as sales of goods.

Drawings

~~(ii)~~ Rent of proprietor's residence ₹ 6,000 was debited to Rent Account.

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

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

[(*i*) *Error of Principle*, (*ii*) *Error of Principle*, (*iii*) *Error of Commission*.]

Sol (i)

WE	Reverse	C.E
Cash A/c Dr 5000 To Sales A/c — 5000	Sales A/c Dr 5000 To Cash A/c — 5000	Cash A/c Dr 5000 To Furniture — 5000

$\boxed{\text{Sales A/c Dr. 5000 To Furniture A/c — 5000}}$

To Furniture A/c — 5000

(ii)

WE	Reverse	C.E
Rent A/c Dr 6000	Cash A/c Dr 6000	Drawings A/c Dr 6000
To Cash — 6000	To Rent — 6000	To Cash — 6000

Drawings A/c Dr 6000
To Rent A/c — 6000

(iii)

Dr Rajesh A/c Cr

	By Cash (सही)

Brajesh A/c Cr

गलत	2150

Brajesh Dr. 2150
To Rajesh — 2150

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

Case I

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

(ii) Sales to Amrish of ₹ 1,430 posted to his account as ₹ 1,340.

(iii) Sales to Vijay of ₹ 2,470 posted to his account as ₹ 2,740. Vijay Dr 270 (ज्यादा)

(iv) Purchases from Pal of ₹ 1,430 posted to his account as ₹ 1,340.
Pal A/c Cr. कम ₹ 90

(i) Salary A/c Dr. 5000
To Cash A/c — 5000

Dr. Salary A/c

To 5000	

" To Salary Not Posted ₹ 5000

OR Salary A/c Dr 5000
To Suspense — 5000

(ii)

Dr. Amrish A/c

To Sale 1340	
To 90	

Amrish A/c के Dr. side पर ₹ 90 कम है

" TO wrong posting ₹ 90

OR Amrish Dr 90
To Suspense — 90

(iii) " BY wrong posting ₹ 270

OR Suspense A/c Dr 270
To Vijay — 270

(iv) " BY wrong posting ₹ 90

OR Suspense A/c Dr 90
To Pal — 90

To Pal — 90

14. Rectify the following errors assuming that there is no Suspense Account: Case ①

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

(ii) Purchases Book carried forward ₹ 75 *less*.

(iii) Sales Book carried forward ₹ 41 *less* on Page 10 and ₹ 43 *more* on Page 12. U/C (+) O/C

(iv) Goods sold to Gautam were posted as ₹ 215 instead of ₹ 251. गलत सही

Gautam A/c Dr ₹ 36 कम

Case ②

Case ①

(i) Suspense A/c Dr. 200
To Sales Return A/c 200
(being error rectified)
" BY

(ii) Purchase A/c Dr 75
To Suspense A/c 75
(being error rectified)
" TO

(iii) Sales A/c Dr. 2
To Suspense A/c 2
(being error rectified)
" TO

(iv) Gautam Dr. 36
To Suspense A/c 36
(being error rectified)
" TO

15. Following errors are discovered in the books of Ram Lal. Make the necessary entries to rectify them:

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

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

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

सही Drawings A/c Dr.

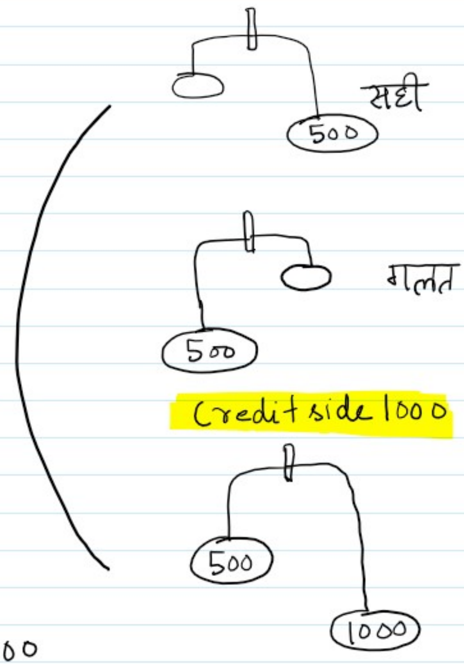
(iv) An amount of ₹ 175 for a credit sale to *R*. Gopalan correctly entered in the Sales Book, posted to the Travelling Expenses Account. गलत

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

(i) Purchase A/c Dr. 2150
To Suspense A/c —— 2150

(ii)

Dr.	K. Krishna		Cr.
		By Cash	500



Suspense A/c Dr. 1000
To K. Krishna —— 1000

(iii) Drawings A/c Dr. 3000
To Travelling expense A/c 3000

(iv)

Dr.	R. Gopal	
To Sale	157	
To	18	

R. Gopal A/c Dr. ₹ 18 कम है

R. Gopalan Dr. 18
To Suspense A/c —— 18

~~16~~. Pass Journal entries to rectify the following errors which were located after preparing the Trial Balance:

~~(i)~~ The Sales Book was overcast by ₹ 500.

~~(ii)~~ Credit purchases from Aradhya ₹ 6,000 were posted to the debit of her account of ₹ 9,000.

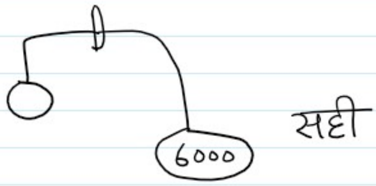
~~(iii)~~ Goods returned from Ayan ₹ 8,000 were recorded in Purchases Return Book. गलती

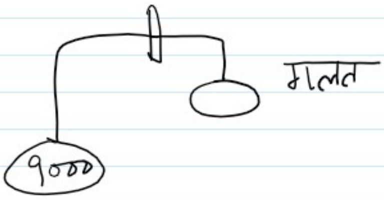
~~(iv)~~ Wages paid ₹ 3,980 were recorded in the Cash Book as ₹ 3,890. (*Delhi*)
सही गलत

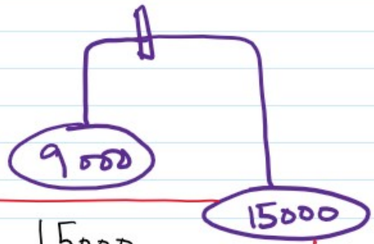
(i) Sales A/c Dr. 500
To Suspense A/c —— 500

(ii)

Dr.	Aradhya		Cr.
		By Pur	6000 सही







Suspense A/c Dr. 15000
To Aradhya ——— 15000

(iii)

W E	Reverse	C.E
Ayan Dr. 8000	PR A/c Dr. 8000	SR Dr 8000
To PR ——— 8000	To Ayan ——— 8000	To Ayan — 8000

PR Dr. 8000
SR Dr 8000
To Ayan ——— 16000

(iv)

WE	Reverse	C.E
Wages A/c Dr 3890	Cash A/c Dr 3890	Wages A/c Dr. 3980
To Cash A/c — 3890	To Wages A/c — 3890	To Cash A/c — 3980

Wages A/c Dr. 90
To Cash A/c ——— 90

17. Pass the Journal entries rectifying the following errors:

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

(ii) Purchases of office furniture (सही Dr.) of ₹ 10,000 was recorded in Purchases Book. (गलत Purchase A/c Dr.)

(iii) Office Rent of ₹ 15,000 (Rent Dr. सही) was debited to the Personal Account of the landlord. (गलत Landlord A/c Dr.)

(iv) Old machine sold for ₹ 5,000 (सही Machine A/c Cr.) was credited to Sales Account. (गलत Sales A/c Cr.)

(v) Bill for ₹ 800 received from Mukesh for repair of machinery was entered (recorded) in the Purchases Book as ₹ 700.

Sol (i) Purchase A/c Dr. 10,000
To Cash A/c / Creditor ——— 10,000

(ii) W.E | Reverse | C.E

(ii)

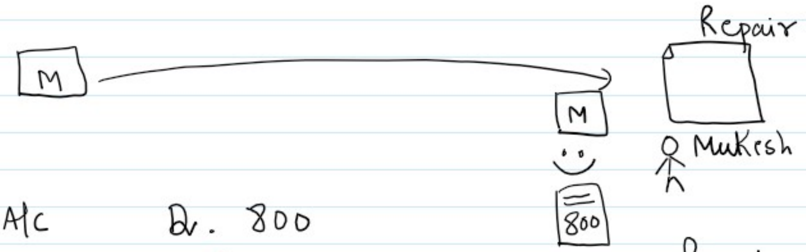
W.E	Reverse	C.E
Purchase A/c Dr. 10000	Creditor A/c Dr. 10000	Furniture A/c Dr. 10000
To Creditor —— 10000	To Purchase A/c – 10000	To Creditor — 10000

Furniture A/c Dr 10000
To Purchase A/c — 10000

(iii) Rent A/c Dr 15000
To Landlord A/c —— 15000

(iv) Sales A/c Dr. 5000
To Machine A/c —— 5000

(v)



(1) W.E
Purchase A/c Dr. 700
To Mukesh — 700

(2) Reverse
Mukesh Dr. 700
To Purchase — 700

(3) C.E
Repair A/c Dr. 800
To Mukesh — 800

Repair A/c Dr. 800
To Purchase A/c — 700
To Mukesh — 100

18. Rectify the following errors:

(i) Total of one page of the Sales Book was carried forward to the next page as ₹ 2,785 instead of ₹ 2,587. सही गलती
Over casting ₹ 198

(ii) A cheque of ₹ 400 received from Mohan was dishonoured and had been posted to the debit side of the 'Allowance Account'.

(iii) Return of goods worth ₹ 5,000 by a customer was entered in the Purchases Return Book.
Sales Return recorded

(iv) Sum of ₹ 200 owed by 'X' has been included in the list of Sundry Creditors. गलती
Debtor → Dr.
Cr.

(v) Sale of old furniture worth ₹ 430 was credited to the Sales Account as ₹ 340. (KVS)
सही Furniture A/c Cr. 430 Sales A/c Cr. 340 गलती

Sol (i) Sales A/c Dr. 198
To Suspense A/c —— 198

To Suspense A/c —— 110

(ii) C. E

सही --- Mohan Dr. 400
To Bank A/c —— 400

Dr. Mohan	
To Bank 400	

Dr. गलती Allowance A/c	
To Bank 400	

Mohan Dr. 400
To allowance A/c — 400

(iii) W E

Customer A/c Dr. 5000
To Purchase Return A/c - 5000

Reverse

PR A/c Dr 5000
To Customer — 5000

C. E

Sales Return A/c Dr 5000
To Customer A/c — 5000

PR A/c Dr 5000
SR A/c Dr 5000
To Customer — 10000

(iv) Creditor A/c Dr. 200
Debtor A/c Dr. 200
To Suspense A/c —— 400

(v) Sales A/c Dr. 340
Suspense A/c Dr. 90
To Furniture A/c —— 430

19. Rectify the following errors:

(i) Purchases Book is overcast by ₹ 500.

(ii) Salary paid to an employee, Ajay, is debited to his Personal Account ₹ 3,000.
सही Salary A/c Dr. गलती Ajay A/c Dr.

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

(iv) Total of Returns Inward Book has been added ₹ 9 short. undercast

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

(MSE Chandigarh)

Sol:- (i) Suspense A/c Dr. 500
To Purchase A/c —— 500

Sol:-

(i) Suspense A/c Dr. 500
To Purchase A/c —— 500

(ii) Salary A/c Dr. 3000
To Ajay —— 3000

(iii) W. E

Purchase A/c Dr 300
To Sashi —— 300

Reverse

Shashi Dr 300
To Purchase A/c — 300

C. E

Shashi Dr. 300
To Sales A/c — 300

Shashi Dr. 600
To Purchase A/c — 300
To Sales A/c — 300

(iv) Sales Return A/c Dr. 9
To Suspense A/c —— 9

(v) (i) W.E

Purchase A/c Dr. 53
To Happy traders —— 53

(iii) C.E

Furniture A/c Dr 35
To Happy Traders — 35

(ii) Reverse

Happy Trader Dr. 53
To Purchase A/c — 53

Furniture A/c Dr. 35
Happy Trader Dr. 18
To Purchase A/c — 53

23. Pass the rectifying entries for the following:

5400 Sale record नहीं करी

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

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

सही ... A/c Dr. ... PR A/c Cr.

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

सही Sales Return A/c Dr. गलती PR A/c Cr.

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

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

(*) (v) Bill for ₹ 820 received from Ramesh for "repair of machinery" was entered in the Purchases Book as ₹ 720. record *(Delhi)*

Sol (i) Madan Dr. 5,400
To Sales A/c —— 5,400

(ii) W.E
Mohan Dr 2000
To Sales A/c — 2000

Reverse
Sales A/c Dr 2000
To Mohan —— 2000

C.E
Purchase A/c Dr 2000
To Mohan —— 2000

Sales A/c Dr 2000
Purchase A/c Dr 2000
To Mohan —— 4000

(iii) W.E
Customer A/c Dr. 500
To PR A/c — 500

Reverse
PR Dr 500
To Customer A/c - 500

C.E
SR A/c Dr. 500
To Customer — 500

Purchase Return A/c Dr. 500
Sales Return A/c Dr. 500
To Customer —— 1000

(iv)

Dr. Ranjan A/c

To Bank 400	

सही

Dr. Discount A/c

400	

गलत

Ranjan Dr. 400
To Discount A/c —— 400

(v) W.E
Purchase A/c Dr 720

Reverse
Ramesh Dr 720

C.E
Repair A/c Dr 820

(v) W.E

Purchase A/c Dr 720
To Ramesh — 720

Reverse

Ramesh Dr 720
To Purchase A/c — 720

C.E

Repair A/c Dr 820
To Ramesh — 820

Repair A/c Dr. 820
To Purchase A/c — 720
To Ramesh — 100

24. Give rectifying Journal entries for the following errors: 5400 कम record करा

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

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

सही Repair A/c Dr. गलत Building A/c Dr.

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

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

(v) Purchases Return Book is overcasted by ₹ 400. *(MSE Chandigarh)*

(i) Madan Dr. 5400
To Sales A/c 5,400

(ii) W.E

Ajay Dr 1500
To Sales A/c — 1500

Reverse

Sales A/c Dr 1500
To Ajay — 1500

C.E

Purchase A/c Dr 1500
To Ajay — 1500

Sales A/c Dr. 1500
Purchase A/c Dr 1500
To Ajay — 3000

(iii) Repair A/c Dr 300
To Building A/c — 300

(iv) Dr. Rohit A/c

2050 सही	

Dr. Mohit

5020 गलत	

Rohit Dr. 2050
Suspense A/c Dr. 2970
To Mohit — 5020

(v) Purchase Return A/c Dr 400
To Suspense A/c — 400

(v) Purchase Return A/c Dr. 400
To Suspense A/c 400

25. Give rectifying entries for the following:

(i) ₹ 5,400 received from *A* was posted to the debit of his account.

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

सही Repair A/c Dr. गलत Motor Car A/c Dr.

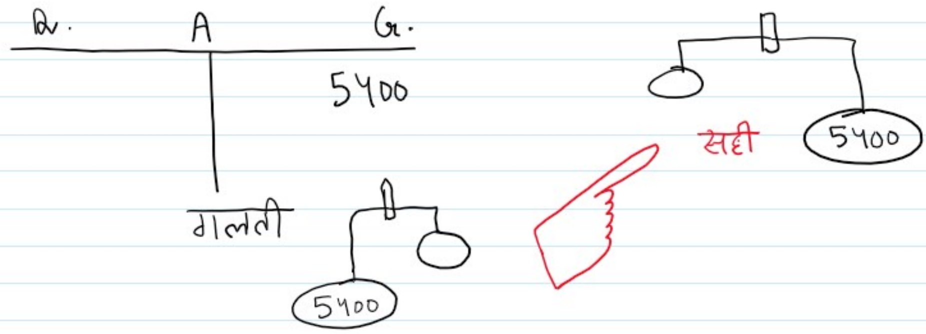
(iii) ₹ 2,740 paid for repairs to motor car was debited to Motor Car Account as ₹ 1,740.

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

Purchase Return recording

(MSE Chandigarh)

(i)



Suspense A/c Dr. 10800
To A 10800

(ii) Suspense A/c Dr. 800
To Sales Return A/c 800

(iii) Repair A/c Dr 2740
To Motor Car A/c 1740
To Suspense A/c 1000

(iv) Shyam Dr 3000
To Purchase Return A/c — 1500
To Sales Return A/c — 1500

26. Pass Journal entries rectifying the following errors:

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

सही Machinery A/c Dr. गलत Wages A/c Dr.

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

गलती

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

900 Repair कम Record किया

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

(i) Bank A/c Dr. 10,000
Discount allowed A/c Dr. 200
To Ranjan 10,200

(i) Bank A/c Dr. 10,000
Discount allowed A/c Dr. 200
To Ranjan —— 10,200

Bounce

Ranjan Dr. 10,200
To Bank A/c —— 10,000
सही → To Discount allowed A/c — 200
गलत To Discount received A/c - 200

Discount Received A/c Dr. 200
To Discount allowed A/c — 200

(ii) Machinery A/c Dr. 2000
To Wages A/c —— 2000

(iii) Correct entry.
Cash A/c Dr. 5000
सही To Bad debt recovered A/c 5000
गलत → To Rakesh A/c —— 5000

Rakesh Dr. 5000
To B.D.Rec — 5000

(iv) Repair A/c Dr. 900
To Creditor A/c —— 900

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 ₹ 2,500 to Krishna has been wrongly passed through the Purchases Book. recording error
सही Machinery A/c Dr. गलत Freight A/c Dr. 500
(b) ₹ 5,000 paid for freight on machinery purchased was debited to the Freight Account as ₹ 500.
(c) The Returns Inward Book has been wrongly overcasted by ₹ 100.
* (d) An amount of ₹ 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 ₹ 460 owed by Hari had not been included in the list of debtors. Dr.
भूल
(MSE Chandigarh)

(a) Krishna Dr 5000
To Sales A/c —— 2500
To Purchase A/c —— 2500

(b) Machinery A/c Dr 5000
To freight A/c —— 500

(b) Machinery A/c Dr 5000
To Freight A/c ——— 500
To Suspense A/c —— 4500

(c) Suspense A/c Dr 100
To Sales Return A/c ——— 100

(d) Ramesh Dr 500
To Bad debt Recovered A/c — 500

(e) Hari (or Debtor) Dr. 460
To Suspense A/c ——— 460

30. Rectify the following errors:

H.W

(i) Wages paid for the construction of office debited to the Wages Account, ₹ 5,000.
(ii) Machinery purchased for ₹ 35,000 was passed through the Purchases Book.
(iii) Old furniture sold for ₹ 1,000, passed through the Sales Book.
(iv) ₹ 2,000 paid to Mehta Bros. against acceptance were debited to Malhotra Bros. Account.
(v) Sales of ₹ 204 to Ram debited to his account as ₹ 402 and purchases of ₹ 1,012 from Shyam credited to his account as ₹ 1,210.

(i) Building A/c Dr 5000
To Wages A/c ——— 5000

(ii) Machinery A/c Dr 35000
To Purchase A/c ——— 35000

(iii) Sales A/c Dr 1000
To Furniture A/c ——— 1000

(iv) Mehta Dr. 2000
To Malhotra ——— 2000

(v) Shyam Dr. 198
To Ram ——— 198

31. Rectify the following errors:

HW

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

(ii) Sales Book added ₹ 5,000 short.

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

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

Sol

(i) Sale A/c Dr. 3000
  To Furniture A/c —— 3000

(ii) Suspense A/c Dr 5000
  To Sale A/c —— 5000

(iii) Drawings A/c Dr 6500
  To Rent A/c —— 6500

(iv)

Dr Manav Cr

	By Sales Return 11970 सही

Dr Manav

11,790 गलत	

Suspense A/c Dr. 23,760
  To Manav —— 23,760

* IMPORTANT EXAM QUESTIONS *

10. There was a difference of ₹ 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:

100 ज्यादा Dr. Commission A/c

side of the Suspense Account. Pass the rectifying entries and prepare a Suspense Account to rectify the following errors:

100 ज्यादा Dr. Commission A/c

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

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

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

गलती Repair A/c Dr.

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

Asset
(Building A/c) (CE)
सही Dr.

(MSE Chandigarh)

[*Total of Suspense Account—₹ 720.*]

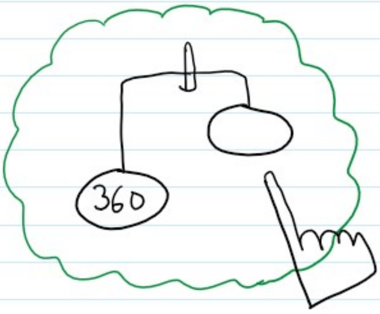
TB

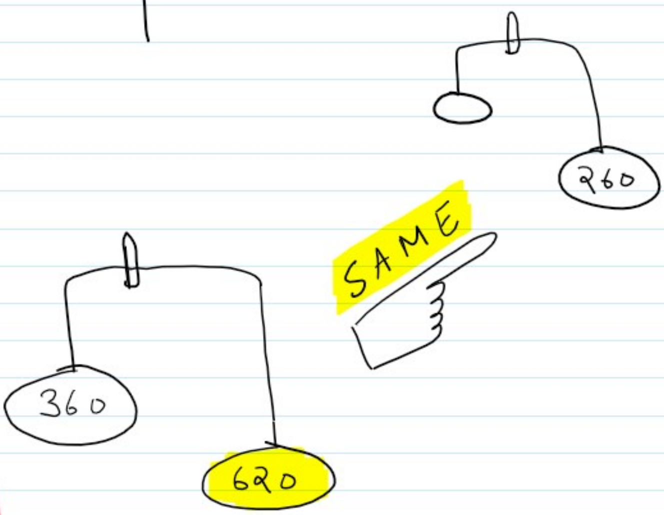
	Dr	Cr
SUSPENSE A/c		720

(i) Suspense A/c Dr. 100
To Commission A/c — 100

(ii)

Dr	Personal A/c	Cr
360 गलती		260 सही





(ii)
Suspense A/c Dr. 620
To Personal A/c — 620

(iii) Surinder Dr. 600
To Purchase A/c — 300
To Sales A/c — 300

(iv) Building A/c Dr 1200
To Repair A/c — 1200

Dr	Suspense A/c		Cr
To Personal A/c	620	By Balance B/d	720

Dr	Suspense A/c		Cr
To Personal A/c	620	By Balance B/d (Difference in trial Balance)	720
To Commission A/c	100		
	720		720

42. There was an error in the Trial Balance of Ram Gopal on 31st March, 2021 and the difference in books was carried to the Suspense Account. On going through the books, you find that:

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

(ii) ₹ 100 being purchases return was posted to the debit of the Purchases Account.

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

सही Repair A/c Dr. 374 — गलत Motor Car A/c Dr. 7

(iv) ₹ 374 paid for motor car repairs was debited to the Motor Car Account as ₹ 174.

सही Naman Dr. — गलत Manan Dr.

(v) ₹ 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 ₹ 1,680.*]

(i)

Dr	Mayank A/c	Cr.
540 गलती		~~540~~ सही

Suspense A/c Dr. 1080
To Mayank — 1080

(ii)

Purchase Return A/c	Cr.
	By 100 सही

Dr. Purchase A/c	
100 गलत	

Suspense A/c Dr 200
To Purchase Return A/c — 100
To Purchase A/c — 100

(iii)

Dr.	Discount Received A/c	Cr.
		By 300 सही

Dr. Discount allowed A/c	
300 गलत	

Suspense A/c Dr. 600
To Discount Received A/c — 300
To Discount allowed A/c — 300

(iv) Repair A/c Dr. 374

(iv) Repair A/c Dr. 374
To Motor Car A/c — 174
To Suspense A/c — 200

(v) Naman Dr. 400
To Manan — 400

Dr. Suspense A/c Cr.

To discount received A/c	300	By Balance B/d (Difference in TB)	1,680
To discount allowed	300	By Repair A/c	200
To purchase A/c	100		
To PR A/c	100		
To Mayank	1080		
	1880		1880

44. The accountant of a firm finds that the Trial Balance as on 31st March, 2022 is out by an excess debit of ₹ 283. He placed the amount in the Suspense Account. In the first week of April, 2022, 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? सही Amar Dr 75

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

(ii) Discount allowed by Brijesh of ₹ 5 was not entered in the Cash Book but Brijesh stands debited correctly.
Brijesh Dr 5
To discount received A/c – 5 भूल माफ़

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

(iv) ₹ 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.
Jhaveri Cr.
भूल माफ़

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

excess debit by ₹ 283

Dr 1383
Cr 1100

TB

	Dr	Cr
	500	400
	600	300
	283	300
		100
SUSPENSE A/c		283

Dr. side ज्यादा है by 283

Dr Suspense A/c Cr.

	By Bal b/d 283

(i) Amar Nath Dr. 75
Amar Singh Dr. 57
To Suspense A/c — 132

To Suspense A/c — 132

(ii) Suspense A/c Dr. 5
To discount received A/c — 5

(iii) Drawings A/c Dr. 40
To Purchase A/c — 40

(iv) Suspense A/c Dr. 500
To Jhaveri Bros — 500

(v) Suspense A/c Dr 100
To Purchase Return A/c — 100

Dr Suspense A/c Cr

To Purchase Return	100	By Balance b/d	283
To Jhaveri Bros	500	By Amar Nath	75
To discount received	5	By Amar singh	57
		By Balance c/d	190
	605		605

38. Pass the rectification entries for the following transactions:
HW
(i) Repairs to plant amounting to ₹ 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 ₹ 1,340 were debited to Wages Account.
(iii) A cheque for ₹ 7,500 received from Sandesh was credited to the account of Ramesh.
(iv) Goods to the value of ₹ 7,000 returned by Prateek were included in closing stock, but no entry was made in the books.
(v) Goods costing ₹ 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 ₹ 1,70,000 was entered in the Purchase

members concerned and the net payments to them debited to Salaries Account.

(vi) Credit purchase of old machinery from Sohan for ₹ 1,70,000 was entered in the Purchase Book as purchase from Mohan for ₹ 7,10,000. ₹ 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 ₹ 400 and ₹ 370 respectively have not been posted to Discount Accounts.

Sol (i)	Repair A/c	Dr 2000	
	To Plant & Machine A/C		2000
(ii)	Machinery A/c	Dr. 1340	
	To Wages A/c		1340
(iii)	Ramesh	Dr 7500	
	To Sandesh		7500
(iv)	Sales Return A/c	Dr. 7000	
	To Prateek		7000
(v)	Salaries A/c	Dr 5000	
	To Purchase A/c		5000
(vi)	Mohan	Dr 710,000	
	Machinery A/c	Dr. 200,00	
	To Purchase A/c		710000
	To Sohan		170000
	To General expense A/c		30,000
(vii)	Discount allowed A/c	Dr. 400	
	To discount received A/c		370

To discount Received A/c —— 370
To Suspense A/c —— 30

33. HW Give the Journal entries to rectify the following errors:
(i) Purchases Book was overcast by ₹ 1,000.
(ii) Installation charges on new machinery purchased ₹ 500 were debited to Sundry Expenses Account as ₹ 50.
(iii) Radhey Shyam returned goods worth ₹ 500 which was entered in the Purchases Return Book.
(iv) Goods taken by the proprietor for ₹ 5,000 have not been entered in the books at all.
(Delhi)

Sol (i) Suspense A/c Dr 1000
To Purchase A/c —— 1000

(ii) Machinery A/c Dr. 500
To Sundry expense A/c —— 50
To Suspense A/c —— 450

(iii) Sales Return A/c Dr 500
Purchase Return A/c Dr 500
To Radhey Shyam —— 1000

(iv) Drawings A/c Dr. 5000
To Purchase A/c —— 5000

Error of Complete Omission

35. HW Rectify the following errors by passing Journal entries:
(i) A sum of ₹ 470 received from Ganga was posted to her debit as ₹ 740.
(ii) A debit balance of ₹ 550 in the personal account of Mr. John was undercast.
(iii) Bills Receivable from Brown for ₹ 3,000 posted to the credit of Bills Payable Account and credited to Brown's Account.
(iv) Goods returned by Mridul ₹ 225 have been entered in the Returns Outward Book.

35. HW Rectify the following errors by passing Journal entries:

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

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

(iii) Bills Receivable from Brown for ₹ 3,000 posted to the credit of Bills Payable Account and credited to Brown's Account.

(iv) Goods returned by Mridul ₹ 225 have been entered in the Returns Outward Book.

(*MSE Chandigarh*)

Sol (i) Suspense A/c (470 + 740) Dr 1210
To Ganga ——— 1210

(ii) John Dr 550
To Suspense A/c ——— 550

(iii) Bills Receivable A/c Dr 3000
Bills Payable A/c Dr 3000
To Suspense A/c ——— 6000

(iv) Sales Return A/c Dr 225
Purchase Return A/c Dr 225
To Mridul ——— 450

X ——— X ——— X ——— FINISH ——— X ——— X ——— X