

Q11. Rectify the following errors assuming that there is no Suspense Account:

- I. Salary of 10,000 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.
- IV. Purchases from Pal of 1,430 posted to his account as 1,340.

Solution –

- I. Salary of 10,000 paid to Rahul was not posted to Salary A/c, now posted.

Dr				Salaries Account				Cr	
S.No	Particulars	J.F	Amount	S.No	Particulars	J.F.	Amount		
	To Cash A/c		10,000						

- II. Sales to Amrish of 1,430 posted to his account as 1,340, Now Rectified.

Dr				Amrish Account				Cr	
S.No	Particulars	J.F	Amount	S.No	Particulars	J.F.	Amount		
	To Sales A/c		90						

- III. Sales to Vijay of 2,470 posted to his account as 2,740, Now Rectified.

Dr				Vijay's Account				Cr	
S.No	Particulars	J.F	Amount	S.No	Particulars	J.F.	Amount		
					By Sales A/c		270		

Q12. Rectify the following errors:

- I. Purchases Book has been undercast by 1,000.
- II. Credit sale to Anu Prakash 7,000 was recorded in Purchases Book.
- III. Credit sale to Rahul 7,000 was recorded as 700.

Solution -**Journal Entries**

S.No	Particulars	L.F	Debit	Credit
1	Purchases A/c .....Dr To Suspense A/c (Being Purchases Book was under debited by 1,000, now rectifies)		1,000	1,000
2	Anu Prakash's A/c ....Dr To Sales A/c To Purchases A/c (Being goods sold to Anu Prakash was posted in Purchases Book, now rectified)		14,000	7,000 7,000
3	Rahul's A/c .....Dr To Sales A/c (Being Sales Account short credited, now rectified)		6,300	6,300

Q13. 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. 1,000 paid as installation charges of a new machine have been debited to Repairs Account.**
- III. Goods costing 4,000 taken by the proprietor for personal use have been debited to Debtor's Account.**
- IV. 1,000 paid for repairs to building have been debited to Building Account.**

Solution –

Q14. Rectify the following errors assuming that there is no Suspense Account:

- 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 Pages 10 and 43 more on Page 12.**
- IV. Goods sold to Gurman were posted as 215 instead of 251.**

Solution –

- I. In return inward a/c (credit side) over casting of return Inward book, now rectified**
- II. In purchase a/c (debit side) carry forward in purchase book less, now rectified.**
- III. In Sales a/c (debit side) carry forward in sales book excess, now rectified.**
- IV. In sales a/c (credit side) difference in amount posted, Now rectified.**

Q-15 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.**
- IV. Wages paid 3,980 were recorded in the Cash Book as 3,890.**

Solution –**In the Books of Sh. Ram Lal
Journal Entries**

S.No	Particulars	L.F	Debit	Credit
1	Sales A/c .....Dr To Suspense A/c (Being sales book was over-casted, now rectifies)		500	500
2	Suspense A/c ....Dr To Aradhya's A/c (Being Credit purchases from Aradhya 6,000 were posted to the debit of her account of 9,000)		15,000	15,000
3	Suspense A/c ....Dr To Purchases Return A/c To Sales Return A/c (Being good returned from Ayan 8,000 were recorded in the Purchases Return Book)		16,000	8,000 8,000
4	Wages A/c .....Dr To Cash A/c (Being wages paid 3,980 were recorded in the cash Book as 3,890)		90	90

Q16. Following errors are discovered in the books of Sh. Ram Lal. Make the necessary entries to rectify them:

- I. Purchases Journal was undercasted by 6150.**
- II. 500 received from K.Krishna were 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.**
- 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.**

Solution –

**In the Books of Sh. Ram Lal
Journal Entries**

S.No	Particulars	L.F	Debit	Credit
1	Purchases A/c .....Dr To Suspense A/c (Being under debited of Purchases Book, now rectifies)		2,150	2,150
2	Suspense A/c .....Dr To K. Krishna's A/c (Being amount received from K. Krishna was not debited, now rectified)		1,000	1,000

3	Drawings A/c To Travelling Expense A/c (Being withdrawn amount for personal use wrongly posted to Travelling Expenses Account, now rectified)	....Dr		3,000	3,000
4	R. Gopalan's A/c To Suspense A/c (Being R. Gopalan's Account was wrongly debited by 157 instead of 175, now rectified)	.....Dr		18	18

Q17. Rectify the following errors by passing Journal entries:

- I. Old furniture sold for 500 has been credited to Sale Account.
- II. Machinery purchased on credit from Raman for 2,000 recorded through Purchases Book as 16,000.
- III. Cash received from Rajat 5,000 was posted to the debit of Bhagat as 6,000.
- IV. Depreciation provided on machinery 3,000 was posted to Machinery Account as 300.

Solution –

Journal Entries

S.No	Particulars	L.F	Debit	Credit
1	Sales A/c To Furniture A/c	.....Dr	500	500

	(Being Sale account wrongly credited instead of sale of old Furniture, now rectifies)			
2	Machinery A/c .....Dr Raman's A/c .....Dr To Purchases A/c (Being Purchases account wrongly credited by 16,000 instead of machinery account as 2,000, now rectified)		2,000 14,000	16,000
3	Suspense A/c .....Dr To Bhagat's A/c To Rajat's A/c (Being Bhagat's account wrongly debited as 6,000 instead of Rajat's account as 5,000, now rectified)		11,000	6,000 5,000
4	Suspense A/c .....Dr To Machinery A/c (Being machinery account short credited 300 instead of 3,000 Re-credit machinery account by 2,700, now rectified)		2,700	2,700

Q18. Give the rectifying entries of the following:

- I. Sales of 20,000 to sunil were recorded as 2,000 in the Sales Book.

- II. An amount of 25,000 spent for the extension of machinery has been debited to the Wages Account.
- III. Discount received from Ram & Co. 350 has not been entered in the discount column of the Cash Book.
- IV. Goods of 3,000 sold to Mahesh were recorded in the Purchases Book.

Solution –

Journal Entries

S.No	Particulars	L.F	Debit	Credit
1	sunil's A/c .....Dr To Sales A/c (Being Sales short recorded by 2,000, now rectifies)		18,000	18,000
2	Machinery A/c ....Dr To Wages A/c (Being installation amount was wrongly debited to Wages Account, now rectified)		25,000	25,000
3	Suspense A/c .....Dr To Discount A/c (Being Discount account not credit, now rectified)		350	350
4	Mahesh's A/c .....Dr To Sales A/c To Purchases A/c		6,000	3,000 3,000

	(Being material sold to Mahesh was wrongly posted in Purchases Account, now rectified)			
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Q19. Pass the Journal entries rectifying the following errors:

- I. Purchases of 20,000 was omitted to be recorded.**
- II. Purchases of office furniture of 10,000 were recorded in Purchases Book.**
- III. Office Rent of 15,000 was debited to the Personal Account of the landlord.**
- IV. Old machine sold for 7,000 was credited to Sales Account.**
- V. Bill for 800 received from Mukesh for repair of machinery was entered in the Purchases Book as 700.**

Solution – In the Books of Sh. Ram Lal

Journal Entries

S.No	Particulars	L.F	Debit	Credit
1	Purchases A/c .....Dr To Cash A/c (Being goods Purchased worth 10,000 were forgot to record in books, now rectifies)		20,000	20,000

2	Furniture A/c To Purchases A/c (Being furniture purchases for office use wrongly recorded in purchase book, now rectified)	....Dr	10,000	10,000
3	Rent A/c To Landlord's A/c (Being rent of 15,000 was debited to Landlord's personal account, now rectified)	....Dr	15,000	15,000
4	Sales A/c To Machinery A/c (Being machinery sold of 5,000 was credited to Sales A/c, now rectified)	.....Dr	7,000	7,000
5	Repair A/c To Purchase A/c To Suspense A/c (Being Bill received from Mukesh for repair of Machinery, Now Rectify)	.....Dr	1500	700 800

Q20. 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.
- 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.

- IV. Sum of 200 owed by 'X' has been included in the list of Sundry Creditors.
- V. Sale of old furniture worth 430 was credited to the Sales Account as 340.

Solution –

Journal Entries

S.No	Particulars	L.F	Debit	Credit
1	Sales A/c ...Dr To Suspense A/c (Being balance Carry Forward 2,785 instead of 2,578, now rectifies)		198	198
2	Mohan's A/c ....Dr To Allowance A/c (Being received a cheque from Mohan was dishonoured but debited wrongly to Allowance's Account, now rectified)		400	400
3	Sale Return A/c ....Dr Purchases Return A/c ....Dr To Customer A/c (Being Sales return wrongly entered to Purchase Return Book, now rectified)		5,000 5,000	10,000
4	Sundry Creditors A/c .....Dr Sundry Debtors A/c .....Dr To X's A/c		200 200	400

	(Being amount paid to X wrongly credited to creditors account, now rectified)			
5	<div> <div>Sales A/c</div> <div>.....Dr</div> </div> <div> <div>Suspense A/c</div> <div>....Dr</div> </div> <div> <div>To Furniture A/c</div> <div></div> </div> <div> <div>(Being Old furniture sold 430 was wrongly debited to Sales Account for 340, Now Rectified)</div> <div></div> </div>		<div>340</div> <div>90</div>	<div>430</div>