

**VAISHALI EDUCATION POINT**  
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**RECTIFICATION OF ERRORS**

**Class :- XI Subject :- Accountancy Total Time :- 1 HOUR Total Marks :- 120**

**General Instructions**

QNo.	Questions
1	Rectify the following errors: (i) Credit sales to Mridula Rs. 5,000 were not recorded. (ii) Credit purchases from Nayna Rs. 8,000 were not recorded. (iii) Goods returned to Priya Rs. 10,000 were not recorded.
2	Rectify the following errors:- (i) Goods for Rs. 5,500 were purchased from Modern Traders on credit, but no entry has yet been passed. (ii) Purchase Return for Rs. 1,500 not recorded in the books. (iii) Goods for Rs. 2,000 sold to 'Geeta Traders' on Credit were entered in the sales book as Rs. 200 only. (iv) Goods of the value of Rs. 1,800 returned by Sunil & Co. were included in stock, but no entry was passed in the books. (v) Goods purchased for Rs. 900, entered in the purchased book as Rs. 9,000. (vi) An invoice for goods sold to X was overcast by Rs. 100.
3	Give Journal Entries to rectify the following errors:- 1. Goods purchased from Ajay for Rs. 2,600 were recorded in Sales Book by mistake. 2. Goods for Rs. 4,400 sold to Surendra was passed through Purchase Book. 3. A customer returned goods worth Rs. 1,000. It was recorded in 'Purchase Return Book'. 4. A credit sale of Rs. 126 to Rajesh was entered in the books as Rs. 162. 5. Sale of old chairs and Table for Rs. 700 was treated as sale of goods. 6. Rent of proprietor's residence, Rs. 800, debited to Rent A/c.
4	Rectify the following errors:- 1. Rs. 4,500 spent on the extension of Buildings were debited to Repairs A/c. 2. Wages paid to the firm's own workmen Rs. 3,600 for the installation of a new machinery were posted to Wages Account . 3. Contractor's bill for the construction of a godown at a cost of Rs. 10,000 has been charged to 'Repairs' A/c. 4. Rs. 1,500 paid as Wages to a worker 'Bahadur Singh' , has been debited to his personal account. 5. Old furniture sold for Rs. 500 has been credited to Sales Account. 6. A cheque of Rs. 620 received from Ram, has been wrongly credited to Shyam.
5	Rectify the following errors which were detected before preparing the Trial Balance: (i) Purchase book has been overcast by Rs. 1,000.

- (ii) Purchase from Shyam Rs. 15,000 has been posted to the debit side of his account.
- (iii) Purchase from Shyam Rs. 15,000 has been posted to the debit side of his account.
- (iv) Purchase from Ghanshyam Rs. 10,000 has been posted to his account as Rs. 1,000.
- (v) purchase from Sita Ram Rs. 5,000 has been posted to his account as Rs. 50,000

6 Rectify the following error assuming:-

- (A) That no suspense account has been opened with difference in the trial balance,
- (B) That such a suspense account has been opened.

1. Goods costing Rs. 800 purchased from Sachin on credit were omitted to be credited to his account.
2. Goods costing Rs. 800 purchased from Sachin on credit were credited to his account as Rs. 80.
3. Goods costing Rs. 800 purchased from Sachin on credit were credited to his account as Rs. 880.
4. Goods costing Rs. 800 purchased from Sachin on credit were posted to the debit of his account.
5. Goods costing Rs. 800 purchased from Sachin on credit were posted to the debit of his account as Rs. 80.

7 There was a difference of Rs. 430 in a Trial Balance. It was placed on the Debit side of a Suspense A/c. Later on the following errors were discovered. Pass rectifying entries and prepare Suspense A/c.

1. Purchases book was overcast by Rs. 100.
2. Sales book was overcast by Rs. 1,000.
3. Goods for Rs. 800 purchased from Umakant, though entered in the purchase book, has not been posted to his account.
4. An amount of Rs. 500 has been posted to the credit side of commission account instead of Rs. 570.
5. Goods sold to Bharti for Rs. 4,400 has been posted to her account as Rs. 4,000.
6. Goods sold to X for Rs. 750 were recorded in purchase book.

8 In taking out the Trail Balance, book-keeper finds that he is out Rs. 38.09 Excess debit. Being desirous of Closing his book he places the difference to a newly opened Suspense A/c which is carried forward. In the next period he discovered that:-

1. Rs. 177.15 received from X has not been posted to his account,
  2. A sum of Rs. 95 written off as depreciation on fixtures has not been posted to the Depreciation A/c.
  3. Rs. 1,500 paid for furniture purchased has been charged to Ordinary Purchases A/c.
  4. A discount of Rs. 37.42 allowed to a customer has been credited to him as Rs. 36.48.
  5. The total of the Inwards return has been added Rs. 9 short.
  6. An item of Sales for Rs. 59 was posted as Rs. 95 in the Sales Account
- Give the rectifying entries and prepare the Suspense Account.

9 Rectify the following Entries giving suitable Narrations:-

1. A sale of Rs. 400 has been passed through the Purchase day Book. The Customer A/c has however been correctly debited.
2. A Bill Receivable (B/R) from Krishan Kumar has been dishonoured on maturity and was posted to the debit of Bills Receivable Rs. 130.

10	<p>3. Goods returned by R. Peter Rs. 80 have not been recorded in the return inward book.</p> <p>A book-keeper finds that the debit side of the trial balance is short of Rs. 308 and so for the time being, he balances the side by putting the difference to suspense account. Subsequently, the following errors were disclosed.</p> <p>(a) An entry for goods for Rs. 102 to Madhav was posted to his account as Rs. 120.</p> <p>(b) Rs. 100 being the monthly total of discount allowed to customers were credited to discount account in the ledger.</p> <p>(c) Rs. 275 paid by Madhav were credited to Jadav's account.</p>
11	<p>Trial Balance of Anuj did not agree. It showed an excess credit of Rs. 6,000. He put the difference to Suspense Account. He discovered the following errors.</p> <p>(a) Cash received from Ravish Rs. 8,000 posted to his account as Rs. 6,000.</p> <p>(b) Returns Inwards book overcast by Rs. 1,000.</p> <p>(c) Total of Sales Book Rs. 10,000 was not posted to Sales Account.</p> <p>(d) Credit purchases from Nanak Rs. 7,000 were recorded in Sales Book. However, Nanak's Account was correctly credited.</p> <p>(e) Machinery purchased for Rs. 10,000 was posted to Purchases Account as Rs. 5,000.</p> <p>Rectify the errors and prepare Suspense Account.</p>
12	<p>There was an error in the Trial Balance of Mr. Steel on 31<sup>st</sup> March, 2002 and the difference in Books was carried to a Suspense Account. On going through the Books you find that:</p> <p>(i) Rs. 5,400 received from Mr. A was posted to the debit of his account.</p> <p>(ii) Rs. 1,000 being purchases return were posted to the debit of Purchases Account.</p> <p>(iii) Discount received Rs. 2,000 was posted to the debit of Discount Account.</p> <p>(iv) Rs. 2,740 paid for Repairs to Motor Car was debited to Motor Car Account as Rs. 1,740.</p> <p>(v) Rs. 4,000 paid to B was debited to A's Account.</p> <p>Give Journal Entries to rectify the above errors and ascertain the amount transferred to Suspense Account is balanced after the above corrections.</p>
13	<p>A Trial Balance showed excess credit of Rs. 2,728, which were placed in a suspense account. Later on the following errors were located. Pass rectifying entries and prepare Suspense A/c.</p> <ol style="list-style-type: none"> <li>1. Rs. 825, the total of purchase return book has been posted to the debit of sales return account.</li> <li>2. Goods purchased from Suresh Rs. 1,800 recoded in sales Book as Rs. 180.</li> <li>3. An item of Rs. 328 written off as a bad debt from Ajay Sharma has not been debited to Bad Debts Account.</li> <li>4. Goods purchased from X Rs. 3,500 and from Y Rs. 4,000, but were recorded in the purchase book as X Rs. 4,000 and Y Rs. 3,500.</li> <li>5. Goods returned to Ramesh for Rs. 2,600 was correctly recorded in the return outward book but was wrongly posted to his account as Rs. 260.</li> <li>6. A sum of Rs. 2,210 stolen by an ex-employee stand debited to Suspense A/c.</li> <li>7. A sum of Rs. 500 written off as depreciation on Machinery, were not posted to Machinery account.</li> </ol>
14	<p>A Book-keeper finds the difference in the Trial Balance amounting to Rs. 210 and puts</p>

it in the suspense account. Later on he detects the following errors. Rectify these and prepare the Suspense Account:-

1. Goods purchased from Ram Rs. 700 was passed through sales book.
2. Returned goods to Shyam Rs. 1,500 was passed through returns inward book.
3. An Item of Rs. 450 relating to prepaid rent account was omitted to be brought forward.
4. An Item of Rs. 120 in respect of purchase returns, instead of being recorded in Returns outward book has been wrongly entered in the purchase book and posted there from to the debit of Personal A/c.
5. Amount payable to Subhash for repairs done to radio Rs. 180 and a new radio supplied for Rs. 1,920, were entered in the Purchase book as Rs. 2,000.

Give full narrations for rectifying journal entries. Which of the above errors affected the agreement of Trial Balance?

- 15 A Book-keeper finds that the totals of his trial balance disagree by Rs. 2,800. He temporarily debits a Suspense Account with this amount and closes the books. On an examination of the books, the following errors are discovered:-
1. The total of Purchase Return Book Rs. 710 was posted Twice.
  2. Goods costing Rs. 800 were distributed as free samples but no entry was passed in the books.
  3. Purchase of Machinery for Rs. 5,600 on credit was recorded in Purchase Book as Rs. 6,500.
  4. Cash Sales to Ram Lal for Rs. 1,200 were recorded in Cash Book as well as in sales Book and were posted from both.
  5. Closing Stock has been overvalued by Rs. 1,500.
  6. Sales Return Book was untotaled, thought personal accounts were posted Rs. 1,580.
  7. No entries have been made in the Cash Book for the Insurance Premium directly paid by bank Rs. 700 and interest charged on overdraft Rs. 320.
  8. A sum of Rs. 220 for Drawings on the Credit Side of Cash Book was not posted to the Drawings account.
- Pass entries to rectify the above errors. Close the suspense Account already opened.
- 16 Give Rectifying entries of the following:
- (i) Sales of Rs. 20,000 to Manoj were recorded as Rs. 2,000 in Sales Book.
  - (ii) An amount of Rs. 25,000 spent for the extension of machinery has been debited to wages account.
  - (iii) Total of sales return book was undercast by Rs. 4,750.
  - (iv) Goods of Rs. 3,000 sold to Mahesh, but it was recorded in Purchases Book.
- 17 Rectify the following errors:
- (i) The Sales Book has been totaled Rs. 1,000 short.
  - (ii) Goods worth Rs. 1,500 returned by Green and Co. have not been recorded anywhere.
  - (iii) Goods purchased worth Rs. 2,500 have been posted to the debit of the supplier, Gupta and Co.
  - (iv) Furniture purchased from Gulab and Co. worth Rs. 10,000 has been entered in Purchases Day Book.

18	<p>(v) Cash received from A Rs. 2,500 has not been posted in his account.</p> <p>During the course of an accounting year, the accountant prepared a trial balance which did not tally. He put the difference in a suspense account. Subsequently, he located the following errors in his books of account:</p> <p>(i) The total of the returns outwards book, Rs. 21,500 has not been posted.</p> <p>(ii) A sale of Rs. 4,300 to Ramesh has been credited to him as Rs. 3,400.</p> <p>(iii) A sale of Rs. 2,960 to Shyam has been recorded in sales book as Rs. 2,690.</p> <p>(iv) Old furniture sold for cash worth Rs. 5,400 has been entered in sales account as Rs. 4,500. There was no profit or loss on sale.</p> <p>(v) Goods taken by proprietor worth Rs. 1,000 have not been recorded in the books of account at all.</p> <p>Pass journal entries to rectify the above mentioned errors and prepare suspense account assuming no error has remained undetected.</p>
19	<p>Pass journal entries to rectify the following errors. The trial balance had Rs. 1,860 excess credit. The difference has been posted to a suspense account:</p> <p>(i) The total of returns inwards book has been cast Rs. 2,000 short.</p> <p>(ii) The purchase of an office table costing Rs. 6,000 has been passed through the purchases day book.</p> <p>(iii) A sum of Rs. 7,500 paid to workman for wages for making showcases has been charged to wages account.</p> <p>(iv) A purchase of Rs. 1,340 has been posted to the creditor's account as Rs. 600.</p> <p>(v) A cheque of Rs. 4,000 received from Y has been dishonoured; it has been posted to the debit of allowances account.</p> <p>After passing journal entries, prepare the suspense account.</p>
20	<p>The books of Ramesh did not agree. The difference of Rs. 12,700 in trial balance was placed to the debit of suspense account. Subsequently, the following errors were located. Pass journal entries to rectify the errors and prepare the suspense account:</p> <p>(i) The total of the purchases returns book Rs. 2,100 has not been posted.</p> <p>(ii) A sale of Rs. 4,300 to Ram has been credited to his account as Rs. 3,400.</p> <p>(iii) A purchase from Suresh for Rs. 4,000 has been entered in the sales book. However, Suresh has been correctly credited with Rs. 4,000.</p> <p>(iv) Old furniture sold on credit for Rs. 5,400 has been recorded in the sales book as Rs. 4,500.</p> <p>(v) Goods taken away by Ramesh, the proprietor for his personal use worth Rs. 750 has not been recorded in the books of accounts at all.</p>