



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
	Topic: RECTIFICATION OF ERRORS

1. If the two sides of Trial balance does not tally, which Account is opened –
 - (a) **Suspense Account**
 - (b) Personal Account
 - (c) Real Account
 - (d) None of these.
2. The error which can be disclosed by Trial balance-
 - (a) Error of omission
 - (b) Error of principal
 - (c) Compensatory error
 - (d) **None of these.**
3. Errors are rectified in this book-
 - (a) Ledger book
 - (b) **Journal proper**
 - (c) Trial balance
 - (d) None of these.
4. Errors Committed by omitting entries in the Journal book is called
 - (a) Error of commission
 - (b) Error of principle
 - (c) **Error of omission**
 - (d) None of these.
5. Errors committed due to lack of basis of principle of Accounting are called
 - (a) Compensating errors
 - (b) **Error of principle**
 - (c) Single sided error
 - (d) None of these.
6. If one error nullifies the effect of another error, such errors are called
 - a) **Compensating errors**
 - (b) Error of principle
 - (c) Single sided error
 - (d) None of these.
7. **Rectify the following errors :**
 - i. **Credit sales to Mohan Rs. 7,000 were recorded as Rs.700.**
 - ii. **Credit purchases from Rohan Rs. 9,000 were recorded. as Rs.900.**
 - iii. **Goods returned to Rakesh Rs. 4,000 were recorded as Rs 400.**
 - iv. **Goods returned from Mahesh Rs. 1,000 were recorded as Rs.100.**

Date	Particulars	L.F	Amount ₹	Amount ₹
i.	Mohan's Account Dr. To Sales A/c (Credit Sales to Mohan, Error rectification recording, ₹ 7,000 was recorded as ₹ 700)		6,300	6,300
ii.	Purchases Account Dr. To Rohan's A/c (Credit purchases from Rohan, Error rectification recording, ₹ 9,000 was recorded as ₹ 900)		8,100	8,100
iii.	Rakesh's Account Dr. To purchases return A/c (Goods returned to Rakesh, Error rectification recording, ₹ 4,000 was recorded as ₹ 400)		3,600	3,600
iv.	Sales Return Account Dr. To Mahesh's A/c (Goods returned from Mahesh, Error rectification recording, ₹ 1,000 was recorded as ₹ 100)		900	900

8. Rectify the following errors :

- i. Credit sales to Mohan Rs. 7,000 were recorded as Rs.7,200.
- ii. Credit purchases from Rohan Rs. 9,000 were recorded as Rs. 9,900.
- iii. Goods returned to Rakesh Rs. 4,000 were recorded as Rs 4,040.
- iv. Goods returned from Mahesh Rs. 1,000 were recorded as Rs.1,600.

Date	Particulars	L.F	Amount ₹	Amount ₹
i.	Sales A/c Dr. To Mohan's A/c (Credit Sales to Mohan, Error rectification recording, ₹ 6,000 was recorded as ₹ 6,200)		200	200
ii.	Rohan's A/c Dr. To Purchases A/c (Goods purchased from Rohan, Error rectification recording, ₹ 9,000 was recorded as ₹ 9,900)		900	900
iii.	Purchases Return A/c Dr. To Rakesh's A/c (Goods returned to Rakesh, Error rectification recording, ₹ 4,040 was recorded as ₹ 4,000)		40	40
iv	Mahesh's A/c Dr. To Sales return A/c (Goods returned from Mahesh, Error rectification recording, ₹ 1,000 was recorded as ₹ 1,600)		600	600

9. Rectify the following errors :

- a. Salary paid Rs. 5,000 was debited to employee's personal account.
- b. Rent Paid Rs. 4,000 was posted to landlord's personal account.
- c. Goods withdrawn by proprietor for personal use Rs. 1,000 were debited to sundry expenses account.
- d. Cash received from Kohli Rs. 2,000 was posted to Kapur's account.
- e. Cash paid to Babu Rs. 1,500 was posted to Sabu's account.

i.	Salary Account To Employee's A/c (Salary paid to the employee, Error rectification recording, was erroneously credited to the employee's personal account)	Dr.	5,000	5,000
ii.	Rent Account To Landlord's A/c (Rent paid to the landlord, Error rectification recording, was erroneously credited to the landlord's personal account)	Dr.	4,000	4,000
iii.	Drawings Account To Sundry Expenses A/c (Goods drawn by the proprietor for personal use, Error rectification recording, was erroneously debited to the sundry expenses account)	Dr.	1,000	1,000
iv.	Kapur's Account To Kohli's A/c (Cash received from Kohli, Error rectification recording, was erroneously posted to Kapur's account)	Dr.	2,000	2,000
v.	Babu's Account To Sabu's A/c	Dr.	1,500	1,500

10. Rectify the following errors :

1. Credit Sales to Mohan Rs. 7,000 were recorded in purchases book.
2. Credit Purchases from Rohan Rs. 9,00 were recorded in sales book.
3. Goods returned to Rakesh Rs. 4,000 were recorded in the sales return book.
4. Goods returned from Mahesh Rs. 1,000 were recorded in purchases return book.
5. Goods returned from Nahesh Rs. 2,000 were recorded in purchases book.

Date	Particulars	L.F	Debit Amount ₹	Credit Amount ₹
i.	Mohan's Account Dr. To Sales A/c To Purchases A/c (Credit Sales to Mohan, Error rectification recording, Was erroneously recorded in purchases book)		14,000	7,000 7,000
ii.	Sales Account Dr. Purchases Account Dr. To Rohan's A/c (Credit Purchases from Rohan, Error rectification recording, Was erroneously recorded in Sales book)		900 900	1,800
iii.	Rakesh Account Dr. To Purchases Return A/c To Sales Return A/c (Goods returned to Rakesh, Error rectification recording, Was erroneously recorded in sales return book)		8,000	4,000 4,000
iv.	Sales Return Account Dr. Purchases Return Account Dr. To Mahesh's A/c (Goods returned from Mahesh, Error rectification recording, Was erroneously recorded in Purchases return book)		1,000 1,000	1,800
v.	Sales Return A/c Dr. To Purchases A/c (Goods returned from Mahesh, Error rectification recording, Was erroneously recorded in Purchases book)		2,000	2,000

11. Rectify the following errors and ascertain the amount of difference in trial balance by preparing suspense account :

- a. Credit sales to Mohan Rs. 7,000 were not posted.**
- b. Credit purchases from Rohan Rs. 9,000 were not posted.**
- c. Goods returned to Rakesh Rs. 4,000 were not posted.**
- d. Goods returned from Mahesh Rs. 1,000 were not posted.**
- e. Cash paid to Ganesh Rs. 3,000 was not posted.**
- f. Cash sales Rs. 2,000 were not posted.**

Date	Particulars	L.F	Amount ₹	Amount ₹
i.	Mohan's A/c Dr. To Suspense A/c (Credit sales to Mohan, Error rectification recording, recording was missing)		7,000	7,000
ii.	Suspense A/c Dr. To Rohan's A/c (Credit purchases from Rohan, Error rectification recording, recording was missing)		9,000	9,000
iii.	Rakesh's A/c Dr. To Suspense A/c (Goods returned to Rakesh, Error rectification recording, recording was missing)		4,000	4,000
iv.	Suspense A/c Dr. To Mahesh's A/c (Goods returned from Mahesh, Error rectification recording,		1,000	1,000
v.	Ganesh's A/c Dr. To Suspense A/c (Cash paid to Ganesh, Error rectification recording, recording was missing)		3,000	3,000
vi.	Suspense A/c Dr. To Sales A/c (Cash sales, Error rectification recording, recoding was missing)		2,000	2,000

Suspense Account

Dr.

Cr.

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
2014	To Rohan's A/c		9,000	2014	By Mohan's A/c		7,000
	To Mahesh's A/c		1,000		By Rakesh's A/c		4,000
	To Sales A/c		2,000		By Ganesh's A/c		3,000
	To Balance c/d		2,000				
	Total		14,000		Total		14,000

12. Rectify the following errors

- a. Credit sales to Mohan Rs. 7,000 were posted as Rs. 9,000.**
- b. Credit purchases from Rohan Rs. 9,000 were posted as Rs. 6,000.**
- c. Goods returned to Rakesh Rs. 4,000 were posted as Rs. 5,000.**
- d. Goods returned from Mahesh Rs. 1,000 were posted as Rs. 3,000.**
- e. Cash sales Rs. 2,000 were posted as Rs. 200**

i.	Suspense A/c To Mohan's A/c (Credit Sales to Mohan, Error rectification recording, credit sales were posted as ₹ 9,000 instead of ₹ 7,000)	Dr.	2,000	2,000
ii.	Suspense A/c To Rohan's A/c (Credit Purchases from Mohan, Error rectification recording, Credit purchases were posted as ₹ 6,000 instead of ₹ 9,000)	Dr.	3,000	3,000
iii.	Suspense A/c To Rakesh's A/c (Goods returned to Rakesh, Error rectification recording, Goods returned were recorded as ₹ 5,000 instead of ₹ 4,000)	Dr.	1,000	1,000
iv.	Mahesh's A/c To Suspense A/c (Goods returned from Mahesh, Error rectification recording, Goods returned were posted as ₹ 3,000 instead of ₹ 1,000)	Dr.	2,000	2,000
v.	Suspense A/c To Sales A/c (Cash Sales, Error rectification recording, Cash sales were posted as	Dr.	1,800	200

13. Rectify the following errors :

- a. Credit sales to Mohan Rs. 7,000 were posted to Karan.**
- b. Credit purchases from Rohan Rs. 9,000 were posted to Gobind.**
- c. Goods returned to Rakesh Rs. 4,000 were posted to Naresh.**
- d. Goods returned from Mahesh Rs. 1,000 were posted to Manish.**
- e. Cash sales Rs. 2,000 were posted to commission account.**

i.	Mohan's A/c To Karan A/c (Credit sales to Mohan, Error rectification recording, erroneously recorded in Karan's account)	Dr.		7,000	7,000
ii.	Gobind's A/c To Rohan's A/c (Credit purchases from Rohan, Error rectification recording, erroneously recorded in Gobind's account)	Dr.		9,000	9,000
iii.	Rakesh's A/c To Naresh's A/c (Goods returned to Rakesh, Error rectification recording, erroneously recorded in Naresh's account)	Dr.		4,000	4,000
iv.	Manish's A/c To Mahesh's A/c (Goods returned from Mahesh, Error rectification recording, erroneously recorded in Manish's account)	Dr.		1,000	1,000
v.	Commission A/c To Sales A/c (Cash sales, Error rectification recording, erroneously recorded in	Dr.		2,000	1,000

14. Rectify the following errors assuming that suspense account was opened.

- a. Credit sales to Mohan Rs. 7,000 were recorded in Purchase Book. However, Mohan's account was correctly debited.**
- b. Credit purchases from Rohan Rs. 9,000 were recorded in sales book. However, Rohan's account was correctly credited.**
- c. Goods returned to Rakesh Rs. 4,000 were recorded in sales return book. However, Rakesh's account was correctly debited.**
- d. Goods returned from Mahesh Rs. 1,000 were recorded through purchases return book. However, Mahesh's account was correctly credited.**
- e. Goods returned to Naresh Rs. 2,000 were recorded through purchases book. However, Naresh's account was correctly debited.**

i.	Suspense A/c	Dr.	14,000	
	To Sales A/c			7,000
	To Purchases A/c			7,000
	(Credit Sales to Mohan, Error rectification recording, Credit Sales were recorded in purchase book)			
ii.	Purchases A/c	Dr.	9,000	
	Sales A/c	Dr.	9,000	
	To Suspense A/c			18,000
	(Credit purchases from Rohan, Error rectification recording, Credit purchases were recorded in sales book)			
iii.	Suspense A/c	Dr.	8,000	
	To Purchases Return A/c			4,000
	To Sales Return A/c			4,000
	(Goods returned to Rakesh, Error rectification recording, Goods returned were recorded in sales return book)			
iv.	Sales Return A/c	Dr.	1,000	
	Purchases Return A/c	Dr.	1,000	
	To Suspense A/c			2,000
v.	Suspense A/c	Dr.	4,000	
	To Purchases Return A/c			2,000
	To Purchases A/c			2,000
	(Goods returned to Naresh, Error rectification recording, Goods returned were recorded through purchases book)			

15. Rectify the following errors :

- a. Furniture purchased for Rs. 10,000 wrongly debited to purchases account.
- b. Machinery purchased on credit from Raman for Rs. 20,000 was recorded through purchases book.
- c. Repairs on machinery Rs. 1,400 debited to machinery account.
- d. Repairs on overhauling of secondhand machinery purchased Rs. 2,000 was debited to Repairs account.
- e. Sale of old machinery at book value of Rs. 3,000 was credited to sales account.

i.	Furniture A/c To Purchases A/c (Furniture purchased, Error rectification recording, was wrongly debited to Purchases account)	Dr.	10,000	10,000
ii.	Machinery A/c To Purchases A/c (Machinery purchased on credit, Error rectification recording, was wrongly debited to purchases account)	Dr.	20,000	20,000
iii.	Repairs on Machinery A/c To Machinery A/c (Repairs on machinery, Error rectification recording, was wrongly debited to machinery account)	Dr.	1,400	1,400
iv.	Machinery A/c To Repairs A/c (Repairs on overhauling of second hand machinery purchased, Error rectification recording, was wrongly debited to repairs account)	Dr.	2,000	2,000
v.	Sales A/c To Machinery A/c	Dr.	3,000	3,000

16. Rectify the following errors :

- a. Depreciation provided on machinery Rs. 4,000 was not posted.
- b. Bad debts written off Rs. 5,000 were not posted.
- c. Discount allowed to a debtor Rs. 100 on receiving cash from him was not posted.
- d. Discount allowed to a debtor Rs. 100 on receiving cash from him was not posted to discount account.
- e. Bill receivable for Rs. 2,000 received from a debtor was not posted.

i.	Depreciation A/c To Machinery A/c (Depreciation provided on machinery, rectification entry, was not posted earlier)	Dr.	4,000	4,000
ii.	Bad debts A/c To Debtors A/c (Bad debts written off, rectification entry, was not posted earlier)	Dr.	5,000	5,000
iii.	Discount Allowed A/c To Debtors A/c (Discount allowed to debtor on receiving cash from him, rectification entry, was not posted earlier)	Dr.	100	100
iv.	Discount Allowed A/c To Suspense A/c (Discount allowed to debtor on receiving cash from him, rectification entry, was not posted to discount allowed account)	Dr.	100	100
v.	Bills Receivable A/c To Debtors A/c (Bill receivable from the debtor, rectification entry, was not posted)	Dr.	2,000	2,000

17. Rectify the following errors :

- a. Depreciation provided on machinery Rs. 4,000 was posted as Rs. 400.
- b. Bad debts written off Rs. 5,000 were posted as Rs. 6,000.
- c. Discount allowed to a debtor Rs. 100 on receiving cash from him was posted as Rs. 60.
- d. Goods withdrawn by proprietor for personal use Rs. 800 were posted as Rs. 300.
- e. Bill receivable for Rs. 2,000 received from a debtor was posted as Rs. 3,000.

i.	Depreciation A/c	Dr.	3,600	
	To Machinery A/c			3,600
	(Depreciation provided on machinery, Error rectification recording, was wrongly posted as ₹ 400 instead of ₹ 4,000)			
ii.	Debtors A/c	Dr.	1,000	
	To Bad Debts A/c			1,000
	(Bad debts written off, Error rectification recording, was posted as ₹ 6,000 instead of ₹ 5,000)			
iii.	Discount Allowed A/c	Dr.	40	
	To Debtors A/c			40
	(Discount allowed to debtors, Error rectification recording, was wrongly posted as ₹ 60 instead of ₹ 100)			
iv.	Drawings A/c	Dr.	500	
	To Purchases A/c			500
	(Goods withdrawn by proprietor for personal use, Error rectification recording, was wrongly posted as ₹ 300 instead of ₹ 800)			
v.	Debtor A/c	Dr.	1,000	
	To Purchases A/c			1,000