

RECTIFICATION OF ERRORS

Q.1. Rectify the following errors:

1. Purchase book is overcast by Rs.400
2. Discount column on the debit side of the cash book is undercast by Rs.600
3. A machine was purchased for Rs.3,000. However it was recorded in Purchase Book.
4. A Purchase of Rs.136 has been posted in the creditors a/c as Rs.120
5. Rs.1,000 paid to Raman on account of salary was debited to his personal account.
6. Interest of Rs.1,000 received from shyam was posted to the credit of shyam's account.

Q.2 Rectify the following errors:

1. A credit sale of Rs.400 to Satish has been wrongly entered in the purchase book
2. An amount of Rs.150 withdrawn by the proprietor for his personal use has been debited to the Trade expenses account.
3. The sales book has been undercast by Rs.30
4. Rs.500 received from Shah and Company have been credited to Sen and Company
5. Cash Rs.350 paid to Vivek, posted as Rs.530 in Vivek's A/c

Q.3. Rectify the following errors:

1. The purchase book was undercast by Rs.100
2. Goods worth Rs.5,700 were purchased on credit from Suresh. The amount was debited to Suresh's a/c as Rs.7,500.
3. Rs.200 received from Mohan has been wrongly entered in Sohan's A/c
4. An amount of Rs.130 received on account of interest was credited to Commission A/c
5. A credit purchase of goods from Naresh worth Rs.300 was wrongly entered in Sales Book.

Q.4. Rectify the following errors:

1. Sales book is undercast by Rs.1,000
2. Car purchased for Rs. 1,50,000 was recorded through Purchase Book
3. Goods sold to Mr. Ajay for Rs.4,000 has been entered in Purchase Book
4. The Debit total of Discount column of cash book Rs.500 is credited to Discount A/c.
5. Goods sold to Mr. Ajay for R.500 were correctly entered in Sales Book but credited to Ajay's Account.

Q.5. Rectify the following errors:

1. A payment of Rs.100 made towards rent of private residential quarters of proprietor has been debited to Rent A/c
2. Rs.640 paid by cheque to Mr. Arvind has been debited to his account as Rs. 460
3. Rs. 700 paid for purchase of furniture has been debited to Goods A/c
4. A credit purchase of Rs.835 from Bharat has been entered in Sales book
5. An amount of Rs.75 received for commission has been entered as Interest received.

Rectification of Errors with Suspense Account

Q.6. Rectify the following errors through Suspense Account:-

1. A sale of Rs.2,000 has been recorded through Purchase book
2. Sales return by Anish Rs.500 was recorded in Purchase Return book.
3. Credit sales of Rs.5,600 to Saurav were omitted to be recorded
4. Salary account total of Rs.12,600 was carried forward to the next page as Rs.1,260 on the wrong side
5. Interest received Rs.200 was not posted to ledger.

Q.7. Trial Balance of Vishal did not agree. Credit side total exceeded the debit total by Rs.3,925 which was transferred to Suspense Account. Later the following errors were located. Rectify them and prepare suspense account.

1. Total of debit side of Poonam a/c was overcast by Rs.100
2. The sales book was overcast by Rs.810
3. The total of Return Outward Book amounted to Rs.2,440 was not posted to ledger
4. Rs.200 being miscellaneous income received omitted to be posted in miscellaneous income account
5. Commission paid Rs.225 has been posted twice on the credit side of Commission a/c
6. Purchase book was undercast by Rs.300

Q.8. The following errors have been located in the books of Aman Bros.

1. The sales book was undercast by Rs.400
 2. Discount allowed has not been entered in discount allowed account Rs.150/-
 3. Discount allowed for July amounting to Rs. 186 was posted to credit side.
 4. The cost of Machinery Purchased Rs.480 was shown to purchase account.
 5. Rs.1,100 being drawings of the proprietor has been charged to Sundry Expenses.
- The difference in Trial balance due to the above errors was temporarily put to a Suspense Account in the ledger. Give journal entries and prepare Suspense A/c.

Q.9. The trial balance included an item as Suspense Account on the debit side. On investigation following errors were found:

1. Sales book has been overcast by Rs.550.
2. Returns inward Rs.160 have been posted to personal account only
3. Return outward Rs.175 have been posted to personal account only
4. A cheque for Rs.85 received from Pratik has been posted to his account as Rs.58
5. Cash paid to Ravi Rs.70 has been posted to his credit.

Give Journal entries to rectify the above errors and prepare Suspense Account.

Q.10. An accountant failed to balance his trial balance and the amount of difference was transferred to Suspense A/c. Thereafter following errors were found.

1. The total of purchase return book Rs.20,000 was not posted to ledger.
2. A sale of Machinery for Rs.20,000 was credited to sales account.
3. Goods worth Rs.1,000 purchased from Sameer was entered in the sales book.
4. Goods amounting to Rs.6,600 sold to Seema were correctly entered in sales book but were posted as Rs.2,600 in ledger.
5. A part of machinery purchased for Rs.50,000 and debited to Machinery repairing account.