

Question 1 Rectify the following error:

1. Rs. 11000 spent on extension of building, but debited to Repair account.
2. Rs. 8000 paid for purchase of typewriter was charged to office expenses account.
3. Rs. 15000 paid for furniture has been charge to purchase account.
4. Repair made were debited to building account for Rs. 3000.
5. Sale of old furniture for Rs. 16200 passed through sales book.
6. Paid wages for the construction of building debited to wages account Rs.130000
7. Paid Rs. 19000 for the installation of machinery debited to wages account

Question 2 Rectify the following errors

1. Sale of old furniture to Ram for Rs. 1000 not recorded.
2. Goods purchase for Rs. 2000 from Ali not recorded.
3. Accrued rent of Rs. 2000 not recorded in the books.
4. Goods of the value of Rs. 200 return by Mohan were included in the stock but no entry was made in the books.
5. Sale to Sanvi for Rs 500 not record in the books.
6. Goods costing Rs. 160 (sale price Rs. 200) have been taken by the owner but not recorded.
7. Gopi returned goods of the value of Rs. 350 have been included in the stock, but no entry has been passed in the books.
8. Salary due to Rahim Rs. 900 has not been recorded in the books.

Question 3 Rectify the following errors

1. Goods purchased from Amit for Rs. 200 posted to Hari's account.
2. Good sold to Shyam for Rs. 500 posted to kishan's account
3. Cash paid to Arnav for Rs. 360 wrongly posted to Aman's account.
4. Salary paid to Kapil for Rs. 300 debited to wages account.
5. Furniture sold to Aniket Rs. 500 posted to Ankit's account.
6. Commission received from Madhur of Rs. 2000 credit to his personal account.
7. Old vehicle sold for Rs 25000 to Mohit was posted to Rs. 52000.
8. Cash sales of Rs. 6500 to Jyoti posted to the credit of Jyoti.
9. Purchase old computer for Rs. 12000 from Shivam posted as Rs. 2000

Question 4 Rectify the following errors:

1. Credit purchases from Aryan Rs. 9000 were recorded as Rs. 900.
2. Goods returned from Shyam Rs. 1000 were recorded as Rs. 100
3. Sale of Rs 600 to Siya ram were recorded as Rs. 60 in the Sales Book
4. Goods purchase on credit from Pawan for Rs. 400 was recorded as Rs. 4000 in the purchase book

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5. A payment to Ankit of Rs 780 was recorded as Rs. 870.
6. Sale of furniture to Hari for Rs. 2659 recorded as 2569
7. Purchase of machinery from Akbar for Rs. 152225 was recorded as Rs. 125225

Question 5 Rectify the following error:

1. Bought goods from Sumit Rs. 1500 has been wrongly passed through the Sales book.
2. Goods returned by Mohan Rs. 840 was recorded in the Sales book.
3. A bill for Rs. 850 received from Amit for repairs to plant was entered in the Purchase book as Rs. 650.
4. Goods worth Rs.100 taken by the proprietor for his personal use which was not recorded in the books.
5. Freight paid Rs. 1000 for purchase of furniture has been debited to freight account.
6. A credit sales of Rs 2000 to Balram was posted to Krishan's account.
7. Sale of Rs 296 to Sonu was entered in the sales book as 269.
8. Goods withdrawn by Ramesh for charity Rs. 1000 we not recorded in the books.

Question 6 Pass the necessary journal entries to rectify the following errors

1. Outstanding telephone charges of Rs 660 had been completely omitted.
2. Sale of old furniture for Rs 1500 was treated as sales of goods.
3. Goods purchased from supersonic Limited for Rs 10000 less 10% trade discount was not recorded in the books though the goods were taken into stock.
4. A cash sale of Rs. 5000 to black correctly entered in the cash book was posted to the credit of Black account in the ledger.
5. A machinery purchase for Rs. 10000 from M/s Kusha traders posted as Rs. 100000
6. An amount of Rs. 4000 was spent on the installation of plant was debited to wages account.
7. The purchase of an office table costing Rs. 3000 has been passed through Purchase Day book

Question 7 Rectify the following errors by passing journal entries

1. Purchase of office equipment for Rs. 60000 from M/s Samrat Enterprises posted as Rs 6000.
2. Goods worth Rs. 8000 purchased from Anuj on credit , but recorded in the Purchase book as Rs. 800.
3. Goods return to Manoj worth Rs. 1500 but recorded in the Sales Return Book.
4. Bought goods from Sachin for Rs. 1500 has been recorded as Rs. 15000.

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5. An amount of Rs. 5000 withdrawn by the proprietor for his personal use has been debited to trade expenses account .
6. Paid wages for the construction of building debited to wages account Rs. 100000.
7. On 31st March 2024 goods worth Rs. 5000 were returned by Sahil and were taken into stock on the same date but no entry was passed in the books

Question 8 Rectify the following errors assuming that they were detected before preparing the trial balance:

1. Purchase book has been undercast by Rs. 400.
2. Sales return book overcast by Rs 200.
3. The total of Sales book has been undercast by Rs. 3000.
4. Purchase of goods from Shyam for Rs. 2000 has been omitted to be posted to his account
5. Good sold to Manish for Rs. 9000 has been wrongly posted to his account as Rs. 12000
6. Cash sales of Rs. 2400 to Prabha posted as Rs. 4200 .

Question 9 Give rectifying entries for the following error:

1. Total of Return outward of Rs. 16500 was posted as Rs.15600.
2. Discount allowed by supplier was credited to his account Rs. 50 though correctly posted to discount received account.
3. Total of sales book was overcast by Rs. 600.
4. Rent paid of Rs. 4200 posted twice in the Rent account.
5. A Payment to Subhash of Rs. 780 was posted as 870 in Subhash account.
6. A Cheque for Rs. 800 received from Rajat Boss correctly entered in the cash book but wrongly divided to his account Rs 700.

Question 10 Rectify the following errors found in the books of Kamal. The trial balance showed Rs. 720 as debit excess. The difference has been posted to the suspense account.

1. Good return to Rohan Rs. 3000 were posted to the credit of Naveen Rs. 1000.
2. Goods sold to Akash for Rs. 1200 was credited to him as Rs. 200.
3. The sales of Rs. 430 to Harish was credited in his account as Rs. 340.
4. Credit sales to Mohit for Rs. 7000 were debited to Sachin's account as Rs. 5000 .
5. Goods returned from Rohit for Rs 3000 were posted to the debit of Dinesh as Rs. 6000.
6. An item of Rs. 110 written off as a bad debts from Arun has not been debited to bad debt account.

Question 11 The books of Anurag could not be tallied. The accountant transferred the difference of Rs. 1030 in the suspense account on the debit side . The following mistakes were found later on. Rectified these errors by passing journal entries and prepare suspense account .

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1. The purchase of Rs. 610 from Kishore was entered into the sales book but Kishore personal account was rightly credited.
2. Sale of old furniture of Rs 2500 was credited to the sales account as Rs. 250.
3. Goods returned to Tushar Rs. 8000 were posted to the credit of Rahul's as Rs. 7000.
4. Credit sales to Raju Rs. 3000 were recorded in the purchase book. However, Raju account was correctly debited.
5. Goods returned to Rakhi for Rs. 720 were recorded in the sales return book. However Rakhi's account was correctly debited.
6. Credit purchase from Amit for Rs. 2300 were posted to the debit of Praveen as Rs. 3200

Question 12 Give the Journal entries to rectify the following error using suspense account where necessary:

1. Goods of the value of Rs. 2000 returned by Mr. Gupta was entered in the sales book and posted there from to the credit of his account.
2. Goods worth Rs. 1500 bought by the proprietor for his personal use without any payment being made as yet ,was wrongly entered in the purchase book.
3. A cheque for Rs. 500 received from Ashok was dishonoured and has been posted to the debit of sales return account .
4. The total of one page of the sales book was carried forward to the next page as Rs. 680 instead of Rs 860
5. An item of Rs. 500 relating to prepaid insurance account was omitted to be brought forward from the previous years books.