

Q.11. Rectify the following errors :

- (i) Credit purchases from Raghu ₹ 20,000 were not recorded.
- (ii) were recorded as ₹ 10,000.
- (iii) were recorded as ₹ 25,000.
- (iv) were not posted to his A/c.
- (v) were posted to his account as ₹ 2,000.

- (vi) were posted to Raghav's A/c.
 (vii) were posted to the debit of Raghu's A/c.
 (viii) were posted to the debit of Raghav.
 (ix) were recorded through sales book.

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Purchases A/c To Raghu (Being credit purchases from Raghu omitted to be recorded, now corrected)	Dr.	20,000	20,000
(ii)	Purchases A/c To Raghu (Being credit purchases from Raghu recorded as ₹ 10,000 instead of ₹ 20,000, now corrected)	Dr.	10,000	10,000
(iii)	Raghu To Purchases A/c (Being credit purchases from Raghu recorded as ₹ 25,000 instead of ₹ 20,000, now corrected.)	Dr.	5,000	5,000
(iv)	Suspense A/c To Raghu (Being credit purchases from Raghu not posted to his account, now corrected)	Dr.	20,000	20,000
(v)	Suspense A/c To Raghu (Being credit purchases from Raghu ₹ 20,000 posted to his account as ₹ 2,000, now corrected.)	Dr.	18,000	18,000
(vi)	Raghav To Raghu (Being credit purchases from Raghu wrongly credited to Raghav, now corrected)	Dr.	20,000	20,000
(vii)	Suspense A/c To Raghu (Being credit purchases from Raghu ₹ 20,000 wrongly posted to the debit of his account, now corrected)	Dr.	40,000	40,000
(viii)	Suspense A/c To Raghav To Raghu (Being credit purchases from Raghu ₹ 20,000 wrongly debited to Raghav, now corrected)	Dr.	40,000	20,000 20,000
(ix)	Sales A/c Purchases A/c To Raghu (Being credit purchases from Raghu wrongly recorded through sales book, now corrected)	Dr. Dr.	20,000 20,000	40,000

Q. 8. Rectify the following errors assuming that suspense account was opened :

- (i) Purchases book undercast by ₹ 1,000.
- (ii) Credit sales to Shiv ₹ 5,000 were recorded in Purchases Book.
- (iii) Goods returned to Rakesh ₹ 4,000 were posted to Naresh.
- (iv) Credit purchases from Ganesh for ₹ 6,000 were recorded in sales book. However, Ganesh was correctly credited.

[A] (KVS-2017)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Purchases A/c Dr. To Suspense A/c (Being purchase books was undercast, now rectified)		1,000	1,000
(ii)	Shiv Dr. To Sales A/c To Purchases A/c (Being rectification of wrongly recorded sales in purchase book)		10,000	5,000 5,000
(iii)	Rakesh Dr. To Naresh (Being rectification of goods returned)		4,000	4,000
(iv)	Purchases A/c Dr. Sales A/c Dr. To Suspense A/c (Being purchases were wrongly recorded, now rectified)		6,000 6,000	12,000

Q. 9. Rectify the following errors using Suspense Account where ever necessary:

- (i) Goods amounting to ₹ 25,000 sold to Alok were correctly entered in the sales book but posted to Akash's account for ₹ 2,500.
- (ii) Purchase Return book was undercast by ₹ 1,000.
- (iii) Goods invoiced at ₹ 1,500 and debited on 21st December to Puneet were returned on 25th December and taken into stock on 31st December but no entries made in the books of the account.
- (iv) Depreciation charged on Plant of ₹ 25,000 @ 10%, credited Depreciation Account.

[A] (KVS-2016)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Alok Dr. To Akash To Suspense A/c (Being goods sold to Alok and wrongly posted to Akash, now rectified)		25,000	2,500 22,500
(ii)	Suspense A/c Dr. To Purchases Returns A/c (Being Purchase Return under cast, now rectified)		1,000	1,000
(iii)	Sales Returns A/c Dr. To Puneet (Being the goods returned by Puneet and taken into stock but not recorded in the books of Account, now rectified)		1,500	1,500
(iv)	Depreciation A/c Dr. To Suspense A/c (Being depreciation wrongly credited, now rectified)		5,000	5,000

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Q. 10. Rectify the following errors :

- (i) Wages paid for extension of building was debited to wages account amounting ₹ 16,000.
(ii) Sales book was overcast by ₹ 4,000.
(iii) Goods returned by Sumit costing ₹ 4,000 was not recorded in the books.
(iv) Interest due on investment ₹ 3,500 was not recorded in the books.

[A] (KVS-2015)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Building A/c Dr. To Wages A/c (Being errors rectified by debiting building and crediting wages account)		16,000	16,000
(ii)	Sales A/c Dr. To Suspense A/c (Being sales book was overcast, now rectified)		4,000	4,000
(iii)	Sales Return A/c Dr. To Sumit (Being sales return recorded now)		4,000	4,000
(iv)	Accrued Interest A/c Dr. To Interest Income A/c (Being interest due not recorded, now rectified)		3,500	3,500

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Q. 11. Rectify the following errors :

- (i) Purchase goods from Amar ₹ 3,000 were recorded in sales books.
(ii) A credit sales of ₹ 2,000 to Arun was posted to Varun's account.
(iii) Repair of furniture was debited to Furniture Account ₹ 700.
(iv) Material of ₹ 1,800 and wages ₹ 1,200 is related to making of furniture but no entry is being passed for it.

[A] (KVS-2016)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Purchases A/c Dr. Sales A/c Dr. To Amar (Being correction of wrong recorded purchase in sales book)		3,000 3,000	6,000

		Class - XI	
(ii)	Arun Dr. To Varun (Being posted to wrong A/c, now corrected)	2,000	2,000
(iii)	Repairs A/c Dr. To Furniture A/c (Being wrong posted of repairs to furniture, now rectified)	700	700
(iv)	Furniture A/c Dr. To Wages A/c To Purchase A/c (Being error rectified)	3,000	1,200 1,800

Q. 16. Rectify the following errors :

- (i) Credit sales to Mohan ₹ 7,000 were not recorded.
- (ii) Credit purchases from Rohan ₹ 9,000 were not recorded.
- (iii) Goods returned to Rakesh ₹ 4,000 were not recorded.
- (iv) Goods returned from Mahesh ₹ 1,000 were not recorded.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan Dr. To Sales A/c (Being credit sale to Mohan were not recorded, now recorded)		7,000	7,000
(ii)	Purchase A/c Dr. To Rohan (Being credit purchases from Rohan were not recorded previously, now recorded)		9,000	9,000
(iii)	Rakesh Dr. To Purchase Return A/c (Being Goods returned to Rakesh recorded)		4,000	4,000
(iv)	Sales Return A/c Dr. To Mohan (Being Goods returned from Mahesh recorded)		1,000	1,000

Q. 17. Rectify the following errors :

- (i) Credit sales to Mohan ₹ 7,000 were recorded as ₹ 700.
- (ii) Credit purchases from Rohan ₹ 9,000 were recorded as ₹ 900.
- (iii) Goods returned to Rakesh ₹ 4,000 were recorded as ₹ 400.
- (iv) Goods returned from Mahesh ₹ 1,000 were recorded as ₹ 100.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan Dr. To Sales A/c (Being credit sale to Mohan ₹ 7,000 recorded, now recorded)		6,300	6,300
(ii)	Purchases A/c Dr. To Rohan (Being credit purchases from Rohan ₹ 9,000 recorded as ₹ 900, now rectified)		8,100	8,100

		ACCOUNTANCY	Class - XI
(iii)	Rakesh To Purchase Return A/c (Being Goods returned to Rakesh recorded ₹ 4,000 recorded only ₹ 400, now rectified)	Dr.	3,600
(iv)	Sales Return A/c To Mohan (Being Goods returned from Mahesh recorded of ₹ 1,000, recorded only ₹ 100, now rectified)	Dr.	900

Q. 18. Rectify the following errors :

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

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Salary A/c To Employee's personal A/c (Being salary paid wrongly debited to employee's personal account, now rectified)	Dr.	5,000	5,000
(ii)	Rent A/c To Landlord's personal A/c (Being rent paid wrongly debited in landlord's personal account)	Dr.	4,000	4,000
(iii)	Drawings A/c To Sundry Expenses A/c (Being goods withdrawn for private use and debited wrongly in sundry Expenses, now rectified)	Dr.	1,000	1,000
(iv)	Kapur To Kohli (Being cash received from Kohli wrongly posted to Kapur, now rectified)	Dr.	2,000	2,000
(v)	Babu To Sabu (Being cash paid to Babu wrongly posted to Sabu's account, now rectified)	Dr.	1,500	1,500

Q. 19. Rectify the following errors:

- Credit sales to Mohan ₹ 7,000 were recorded in purchases Books.
- Credit purchases from Rohan ₹ 900 were recorded in Sales book.
- Goods returned to Rakesh ₹ 4,000 were recorded in the Sales Return.
- Goods returned from Mahesh ₹ 1,000 were recorded in purchases returns Books.
- Goods returned from Naresh ₹ 2,000 were recorded in purchases Books.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan To Sales A/c To Purchases A/c (Being credit sale to Mohan was wrongly entered in purchase book, now rectified)	Dr.	14,000	7,000 7,000

(ii)	Purchases A/c Sales A/c To Rohan (Being credit purchase from Rohan wrongly recorded in sales book, now rectified)	Dr. Dr.	900 900	1,800
(iii)	Rakesh To Purchases Return A/c To Sales Return A/c (Being Goods returned to Rakesh wrongly entered in sales return book, now rectified)	Dr.	8,000	4,000 4,000
(iv)	Purchases Return A/c Sales Return A/c To Mahesh (Being goods returned from Mahesh wrongly entered in purchase return book, now rectified)	Dr. Dr.	1,000 1,000	2,000
(v)	Sales Return A/c To Purchases A/c (Being goods returned wrongly entered in purchase book, now rectified)	Dr.	2,000	2,000

Q. 20. Rectify the following errors :

- Sales Book overcast by ₹ 700.
- Purchases Book overcast by ₹ 500.
- Sales Return Book overcast by ₹ 300.
- Purchase Return Book overcast by ₹ 200.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Sales A/c To Suspense A/c (Being sales book overcast, now rectified)	Dr.	700	700
(ii)	Suspense A/c To Purchases A/c (Being purchase account in purchase book was overcast, now corrected)	Dr.	500	500
(iii)	Suspense A/c To Sales Return A/c (Being sales return account in sales returned book was overcast wrongly, now rectified)	Dr.	300	300
(iv)	Purchases return A/c To Suspense A/c (Being purchase return account in purchase return book was overcast, now rectified)	Dr.	200	200

Q. 21. Rectify the following errors :

- Sales Book undercast by ₹ 300.
- Purchases Book undercast by ₹ 400.
- Returns Inward Book undercast by ₹ 200.
- Returns Outward Book undercast by ₹ 100.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Suspense A/c To Sales A/c (Being sales book undercast, now rectified)	Dr.	300	300

(ii)	Purchases A/c To Suspense A/c (Being purchases book undercast, now rectified)	Dr.	400	400
(iii)	Sales Return A/c To Suspense A/c (Being Return inward book undercast by ₹ 200, now rectified)	Dr.	200	200
(iv)	Suspense A/c To Purchase return A/c (Being purchase return book undercast, now rectified)	Dr.	100	100

Q. 22. Rectify the following errors:

- Credit sales to Mohan ₹ 7,000 were posted as ₹ 9,000.
- Credit purchases from Rohan ₹ 9,000 were posted as ₹ 6,000.
- Goods returned to Rakesh ₹ 4,000 were posted as ₹ 5,000.
- Goods returned from Mahesh ₹ 1,000 were posted as ₹ 3,000.
- Cash sales ₹ 2,000 were posted as ₹ 200.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Sales A/c To Mohan (Being credit sale to Mohan ₹ 7,000 Posted as ₹ 9,000, now rectified)	Dr.	2,000	2,000
(ii)	Purchase A/c To Rohan (Being credit purchase ₹ 9,000 were posted as ₹ 6,000, now corrected)	Dr.	3,000	3,000
(iii)	Purchase Return A/c To Rakesh (Being purchase return to Rakesh of ₹ 4,000 posted in the books as ₹ 5,000, now rectified)	Dr.	1,000	1,000
(iv)	Mahesh To Sales Return A/c (Being goods returned from Mahesh ₹ 1,000 posted in the books as ₹ 3,000, now rectified)	Dr.	2,000	2,000
(v)	Cash A/c To Sales A/c (Being cash sale of ₹ 2,000 was recorded in the books as ₹ 200 only, now rectified)	Dr.	1,800	1,800

Q. 23. Rectify the following errors:

- Credit sales to Mohan ₹ 7,000 were posted to Karan.
- Credit purchases from Rohan ₹ 9,000 were posted to Gobind.
- Goods returned to Rakesh ₹ 4,000 were posted to Naresh.
- Goods returned from Mahesh ₹ 1,000 were posted to Manish.
- Cash sales ₹ 2,000 were posted to Commission account.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan To Karan (Being credit sale to Mohan were posted wrongly to Karan's account, now rectified)	Dr.	7,000	7,000

(ii)	Gobind To Rohan (Being credit purchase from Rohan wrongly entered to Gobind, rectified)	Dr.	9,000	9,000
(iii)	Rakesh To Naresh (Being goods returned to Rakesh, Wrongly posted to Naresh now rectified)	Dr.	4,000	4,000
(iv)	Manish To Mahesh (Being goods returned from Mahesh, wrongly posted to Manish, rectified)	Dr.	1,000	1,000
(v)	Commission A/c To Sales A/c (Being Cash sale wrongly entered in commission account, now rectified)	Dr.	2,000	2,000

Q. 24. Rectify the following errors assuming that a suspense account was opened. Ascertain the difference in trial balance.

- Credit sales to Mohan ₹ 7,000 were posted to the credit of his account.
- Credit purchases from Rohan ₹ 9,000 were posted to the credit of his account as ₹ 6,000.
- Good returned to Rakesh ₹ 4,000 were posted to the credit of his account.
- Goods returned from Mahesh ₹ 1,000 were posted to the debit of his account as ₹ 2,000.
- Cash sales ₹ 2,000 were posted to the debit of Sales account as ₹ 5,000.

[A] [NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan To Suspense A/c (Being credit sale to Mohan wrongly entered to the credit of Mohan, A/c, now rectified).	Dr.	14,000	14,000
(ii)	Suspense A/c To Rohan (Being credit purchase to Rohan wrongly debited to Rohan account, now rectified)	Dr.	3,000	3,000
(iii)	Rakesh To Suspense A/c (Being Goods returned to Rakesh wrongly posted to credit of Rakesh A/c rectified)	Dr.	8,000	8,000
(iv)	Suspense A/c To Mahesh (Being Goods returned from Mahesh wrongly posted to the debit of his account, now rectified)	Dr.	3,000	3,000
(v)	Suspense A/c To Sales A/c (Being Cash sales of ₹ 2,000 posted wrongly to the debit of sale account ₹ 5,000, now rectified)	Dr.	7,000	7,000

Cr.

Suspense Account			
Dr.	Particulars	Amount (₹)	Cr.
	To Rohan	3,000	By Mohan
	To Mahesh	3,000	By Rakesh
	To Sales A/c	7,000	
	To Difference in Trial Balance	9,000	
		22,000	22,000

Q. 25. Rectify the following errors assuming that a suspense account was opened. Ascertain the difference in trial balance.

- (i) Credit sales to Mohan ₹ 7,000 were posted to Karan as ₹ 5,000.
- (ii) Credit purchases from Rohan ₹ 9,000 were posted to the debit of Gobind as ₹ 10,000.
- (iii) Good returned to Rakesh ₹ 4,000 were posted to the credit of Naresh as ₹ 3,000.
- (iv) Goods returned from Mahesh ₹ 1,000 were posted to the debit of Manish as ₹ 2,000.
- (v) Cash sales ₹ 2,000 were posted to Commission account as ₹ 200.

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Mohan Dr.		7,000	
	To Karan			5,000
	To Suspense A/c			2,000
	(Being credit sales to Mohan were posted to Karan wrongly & account also posted incorrectly, now rectified)			
(ii)	Suspense A/c Dr.		19,000	
	To Rohan			9,000
	To Gobind			10,000
	(Being purchase from Rohan debited to Gobind now rectified)			
(iii)	Rakesh Dr.		4,000	
	Naresh Dr.		3,000	
	To Suspense A/c			7,000
	(Being goods returned to Rakesh, wrongly credited to Naresh account, now rectified)			
(iv)	Suspense A/c Dr.		3,000	
	To Manish			2,000
	To Mahesh			1,000
	(Being goods returned from Mahesh, wrongly debited to Manish, rectified)			
(v)	Suspense A/c Dr.		1,800	
	Commission A/c Dr.		200	
	To Sales A/c			2,000
	(Being cash sale of ₹ 2,000 wrongly entered to commission account as ₹ 200)			

Dr.

Suspense Account

Cr.

Particulars	Amount (₹)	Particulars	Amount (₹)
To Rohan	9,000	By Mohan	2,000
To Gobind	10,000	By Rakesh	4,000
To Manish	2,000	By Naresh	3,000
To Mahesh	1,000	By Difference in Trial Balance (b/f)	14,800
To Sales A/c	1,800		
	23,800		23,800

Q. 26. Rectify the following errors:

- (i) Furniture purchased for ₹ 10,000 wrongly debited to purchases account.
- (ii) Machinery purchased on credit from Raman for ₹ 20,000 was recorded through purchases book.
- (iii) Repairs on machinery ₹ 1,400 debited to machinery account.
- (iv) Repairs on overhauling of second hand machinery purchased was ₹ 2,000 was debited to Repair account.
- (v) Sale of old machinery at book value of ₹ 3,000 was credited to sales account.

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Furniture A/c Dr. To Purchase A/c (Being furniture purchased wrongly debited to purchase account, now rectified)		10,000	10,000
(ii)	Machinery A/c Dr. To Purchase A/c (Being machinery purchased was wrongly recorded in purchase book, now rectified)		20,000	20,000
(iii)	Repair A/c Dr. To Machinery A/c (Being repair of machine wrongly debited to machine account now rectified)		1,400	1,400
(iv)	Machinery A/c Dr. To Repair A/c (Being overhauling of second hand machinery wrongly debited to Repair account, now rectified)		2,000	2,000
(v)	Sales A/c Dr. To Machinery A/c (Being sale of old machinery wrongly credited to sales account, now rectified)		3,000	3,000

Q. 27. Rectify the following errors:

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

[A][NCERT]

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Depreciation A/c Dr. To Machinery A/c (Being depreciation on machine not posted, now posted)		4,000	4,000
(ii)	Bad debts A/c Dr. To Debtor A/c (Being Bad debts written off not posted, now entered)		5,000	5,000
(iii)	Discount A/c Dr. To Debtor A/c (Being Discount allowed to debtor not posted, now posted)		100	100
(iv)	Discount A/c Dr. To Suspense A/c (Being discount allowed was not posted to discount account, now posted)		100	100
(v)	Bills Receivable A/c Dr. To Debtor A/c (Being bill receivable from a debtor not posted, now posted)		2,000	2,000

Q. 28. Rectify the following errors:

- (i) Depreciation provided on machinery ₹ 4,000 was posted as ₹ 400.
- (ii) Bad debts written off ₹ 5,000 were posted as ₹ 6,000.
- (iii) Discount allowed to a debtor ₹ 100 on receiving cash from him was posted as ₹ 60.
- (iv) Goods withdrawn by proprietor for personal use ₹ 800 were posted as ₹ 300.
- (v) Bill receivable for ₹ 2,000 received from a debtor was posted as ₹ 3,000.

Ans.

Journal

S. No.	Particulars	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
(i)	Depreciation A/c To Machinery A/c (Being depreciation on machinery was posted as ₹ 400, now rectified)	Dr.	3,600	3,600
(ii)	Bad debts written off A/c To Suspense A/c (Being Bad debts written off ₹ 5,000 was posted as ₹ 6,000, now rectified)	Dr.	1,000	1,000
(iii)	Discount A/c To Debtor A/c (Being Discount allowed to debtor ₹ 100 wrongly posted as ₹ 60, now rectified)	Dr.	40	40
(iv)	Drawings A/c To Purchases A/c (Being Goods withdrawn for personal use ₹ 800 posted as ₹ 300, now rectified)	Dr.	500	500
(v)	Debtor A/c To Bills receivable A/c (Being bills receivable of ₹ 2,000 received from debtors wrongly posted as ₹ 3,000, now rectified)	Dr.	1,000	1,000

b. From the following Ledger Balances, draw up the Trial Balance :

A (DDE 2014)

Particulars	Balance (₹)
Capital	50,000
Purchases	18,000
Input CGST	2,640
Input SGST	2,640
Input IGST	4,200
Output CGST	3,000
Output SGST	3,000
Output IGST	3,480
Carriage	2,000
Sales	30,000
Returns Inward	3,000
Salaries	7,000
Sundry Debtors	20,000
Cash	10,000
Rent and Taxes	2,000
Drawings	3,000
Bank Balance	5,000
Furniture	10,000

Ans.

Trial Balance

Particulars	Balance Dr. (₹)	Balance Cr. (₹)
Capital		50,000
Purchases	18,000	
Input CGST	2,640	
Input SGST	2,640	
Input IGST	4,200	
Output CGST		3,000
Output SGST		3,000
Output IGST		3,480
Carriage		2,000
Sales		30,000

TRIAL BALANCE AND RECTIFICATION OF ERRORS

Returns Inward	3,000	
Salaries	7,000	
Sundry Debtors	20,000	
Cash	10,000	
Rent and Taxes	2,000	
Drawings	3,000	
Bank Balance	5,000	
Furniture	10,000	
Total	89,480	89,480

Q. 7. From the following Ledger Balances, draw up the Trial Balance :

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[A] (DDE 2014)

Particulars	Balance
Capital	
Purchases	1,00,000
Carriage	36,000
Sales	4,000
Returns Inward	60,000
Salaries	6,000
Sundry Debtors	14,000
Cash	40,000
Rent and Taxes	20,000
Drawings	4,000
Creditors	6,000
Building	10,000
	40,000

Ans.

Trial Balance

Particulars	Balance Dr. (₹)	Balance Cr. (₹)
Capital		1,00,000
Purchases	36,000	
Carriage	4,000	
Sales		60,000
Returns Inward	6,000	
Salaries	14,000	
Sundry Debtors	40,000	
Cash	20,000	
Rent and Taxes	4,000	
Drawings	6,000	
Creditors		10,000
Building	40,000	
Total	1,70,000	1,70,000

6

Commonly Made Error

- Sometimes, students consider the balance of drawings as credit balance.

Answering Tip

- Always remember that the balance of drawings is debit.

Q. 8. Following Trial Balance has been prepared wrongly. You are required to prepare a correct Trial Balance :

[A] (KVS-2013)

Name of Account	Balance Dr. (₹)	Balance Cr. (₹)
Bank overdraft	2,800	
Cash-in-hand		400
Purchases Returns	800	
Sundry Expenses		2,400
Sales Returns		1,600
Salaries	1,600	
Purchases	5,600	
Sales		8,800
Creditors		2,400
Debtors		1,600
Opening Stock		2,000
Plant and Machinery	4,000	
Capital	4,400	

Ans.

Trial Balance

Name of Account	Balance Dr. (₹)	Balance Cr. (₹)
Bank overdraft		2,800
Cash-in-hand	400	
Purchases Returns		800
Sundry Expenses	2,400	
Sales Returns	1,600	
Salaries	1,600	
Purchases	5,600	
Sales		8,800
Creditors		2,400
Debtors	1,600	
Opening Stock	2,000	
Plant and Machinery	4,000	
Capital		4,400
Total	19,200	19,200

Commonly Made Error

- Some students do not rectify bank overdraft.

Answering Tip

- Bank overdraft means excess amount withdrawn from bank over the balance in bank account. Therefore, it is a liability and will come in the credit side of Trial Balance.

[A] Q. 9. Rectify the following errors :

- Sold old furniture to A for ₹ 11, 500 was passed through the Sales Book.
- Credit purchases of ₹ 12,000 from Ojas omitted to be recorded in the books.
- Repair made was debited to Building Account ₹ 7,000.
- Credit Sale of ₹ 1, 800 to Avikan was recorded as ₹ 8,100.
- ₹ 6,000 paid for office furniture was debited to office expense account.
- A credit sale of goods of ₹ 15,000 to Ramesh has been wrongly passed through the Purchases Book.

[A] (DOE)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Sales A/c To Furniture A/c (Being rectification entry passed)	Dr.	11,500	11,500
(ii)	Purchases A/c To Ojas (Being rectification entry passed)	Dr.	12,000	12,000
(iii)	Repair A/c To Building A/c (Being rectifying entry passed)	Dr.	7,000	7,000
(iv)	Sales A/c To Avikan (Being rectifying entry passed)	Dr.	6,300	6,300
(v)	Office furniture A/c To Office Expense A/c (Being rectifying entry passed)	Dr.	6,000	6,000
(vi)	Ramesh To Sales A/c To Purchases A/c (Being rectifying entry passed)	Dr.	30,000	15,000 15,000

Q. 10. Pass journal entries to rectify the following errors :

- Purchased goods from Ravi ₹ 500 passed through sales book.
- Only ₹ 20 were recorded in Bill Receivable Book instead of ₹ 200.
- A repair to Plant amounting to ₹ 1,000 has been charged to Plant & Machinery A/c.
- A purchase of goods of ₹ 2,000 has been wrongly debited to Furniture A/c.

[A] (KVS-2013)

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Purchases A/c Sales A/c To Ravi (Being rectification entry passed)	Dr. Dr.	500 500	1,000
(ii)	Bills Receivable A/c To Suspense A/c (Being rectification entry passed)	Dr.	180	180
(iii)	Repair A/c To Plant and Machinery A/c (Being rectification entry passed)	Dr.	1,000	1,000
(iv)	Purchases A/c To Furniture A/c (Being rectification entry passed)	Dr.	2,000	2,000

[A] Q.11. Rectify the following errors :

- Credit purchases from Raghu ₹ 20,000 were not recorded.
- were recorded as ₹ 10,000.
- were recorded as ₹ 25,000.
- were not posted to his A/c.
- were posted to his account as ₹ 2,000.

- (vi) were posted to Raghav's A/c.
 (vii) were posted to the debit of Raghu's A/c.
 (viii) were posted to the debit of Raghav.
 (ix) were recorded through sales book.

Ans.

Rectifying Entries

Date	Particulars	L.F.	Debit Amount (₹)	Credit Amount (₹)
(i)	Purchases A/c Dr. To Raghu (Being credit purchases from Raghu omitted to be recorded, now corrected)		20,000	20,000
(ii)	Purchases A/c Dr. To Raghu (Being credit purchases from Raghu recorded as ₹ 10,000 instead of ₹ 20,000, now corrected)		10,000	10,000
(iii)	Raghu Dr. To Purchases A/c (Being credit purchases from Raghu recorded as ₹ 25,000 instead of ₹ 20,000, now corrected.)		5,000	5,000
(iv)	Suspense A/c Dr. To Raghu (Being credit purchases from Raghu not posted to his account, now corrected)		20,000	20,000
(v)	Suspense A/c Dr. To Raghu (Being credit purchases from Raghu ₹ 20,000 posted to his account as ₹ 2,000, now corrected.)		18,000	18,000
(vi)	Raghav Dr. To Raghu (Being credit purchases from Raghu wrongly credited to Raghav, now corrected)		20,000	20,000
(vii)	Suspense A/c Dr. To Raghu (Being credit purchases from Raghu ₹ 20,000 wrongly posted to the debit of his account, now corrected)		40,000	40,000
(viii)	Suspense A/c Dr. To Raghav To Raghu (Being credit purchases from Raghu ₹ 20,000 wrongly debited to Raghav, now corrected)		40,000	20,000 20,000
(ix)	Sales A/c Dr. Purchases A/c Dr. To Raghu (Being credit purchases from Raghu wrongly recorded through sales book, now corrected)		20,000 20,000	40,000

Commonly Made Errors

- In case of point (iv) students debit Purchase A/c.
- In case of point (vii) students debit purchase A/c by ₹ 20,000.
- In point (ix) some students debit suspense A/c by passing the rectifying entry with ₹ 40,000.

Q. 3. FOLLOWING IS THE TRIAL BALANCE AS AT 31st MARCH 2015:

Trial Balance as on 31/03/2015

Name of the Account	L.F.	Debit	Credit
		₹	₹
Capital			3,20,000
Fixed Assets		1,80,000	
Drawings		60,000	
Debtors		2,40,000	
Creditors			1,80,000
Purchases		7,10,000	
Sales			10,50,000
Bank Balance		45,000	
Cash in Hand		30,000	
Salary		1,65,000	
Rent		1,20,000	
		15,50,000	15,50,000

Having prepared the Trial Balance, it was discovered that following transactions remained unrecorded:

- Goods were sold on credit amounting to ₹40,000.
- Paid to creditors ₹ 22,000 by cheque
- Goods worth ₹ 7,000 were returned to a supplier.
- Paid Salary ₹ 15,000 by cheque.

Required:

(a) Pass Journal entries for the above transactions and post them into Ledger.

A

(b) Redraft the Trial Balance.

Journal Entries

Ans. (a)

Date	Particulars	L.F.	Amount (₹)	
			Dr.	Cr.
2015				
(i)	Debtors A/c To Sales A/c (Being goods sold for credit)	Dr.	40,000	40,000
(ii)	Creditors A/c To Bank A/c (Being creditors paid by cheque)	Dr.	22,000	22,000
(iii)	Creditors A/c To Purchases Return A/c (Being goods returned to suppliers)	Dr.	7,000	7,000

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(iv)	Salary A/c	Dr.	15,000	
	To Bank A/c			15,000
(Being salary paid through cheque)				
Dr.	Sales A/c			Cr.

Trial Balance as on 31/3/2015

Name of the Account	L.F.	Amount Dr. (₹)	Amount Cr. (₹)
Capital			3,20,000
Fixed Assets		1,80,000	
Drawings		60,000	
Debtors		2,80,000	
Creditors			1,51,000
Purchases		7,10,000	
Sales			10,90,000
Bank Balance		8,000	
Cash in Hand		30,000	
Salary		1,80,000	
Rent		1,20,000	
Purchases Return			7,000
		15,68,000	15,68,000

(b) ... through Journal entries and also show the wrong entries passed:

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