



NCERT Solutions for Class 11

Accountancy

Chapter 6 - Trial Balance and Rectification of Errors

1. State the meaning of a trial balance?

Ans: A trial balance is a bookkeeping spreadsheet which carries the balances of all ledgers arranged into debit and credit account column totals that are equal on both sides. The trial balance is generally prepared once a year, usually at the end of the fiscal period. The key goal of preparing a trial balance is to make sure that the entries in an organization's bookkeeping process are monetarily correct. According to William Pickles, "the statement is prepared using ledger balances, at the end of the fiscal year to determine whether the debit total agrees with the credit total is known as trial balance."

2. Give two examples of errors of principle?

Ans: The two following examples of errors of principle are as follows:

i. Incorrect casting : The total of the purchase book has been increased by Rs. 7000. As soon as the total is posted on the purchase account's debit column, it will exceed the debit side by a small amount of Rs. 7000, and the trial balance will not agree.

ii. Incorrect posting of amount: ABC was charged Rs. 900 for goods. It should have been correctly entered in the book, but the amount was misappropriated as Rs. 90 instead of Rs. 900 while posting to ABC's credit column. As a result, the trial balance will not agree.

3. Give two examples of errors of commission?

Ans: The following are two examples of errors of commission:

i. Incorrect amount posted: Mohit purchased goods for Rs. 9000. However, if the amount posted to Mohit's credit in the purchase book is Rs. 900 instead of Rs. 9000, the trial balance will be different.

ii. Posting on the wrong side: Ram has sold me goods for Rs. 5000. Instead of posting it to the credit side of Ram's account, the entry was recorded on the debit side, causing the trial balance to increase the credit by Rs. 5000.

4. What are the methods of preparing trial balance?

Ans: The following methods are used to prepare trial balance:

i. Balance Method: The balance method enters only the amounts that show balances in the trial balance, along with the amount of balances. The amount displaying the debit balance is written on the trial balance's debit side, and the amount displaying the credit balance is recorded on the trial balance's credit side.

ii. Total amount Method: In this method, the sum total of the debit and credit sides of each account is individually written in the trial balance's debit and credit columns.

iii. Total and balance Method: In this method, the balance and total of both sides of the account are displayed in the same trial balance side by side.

5. What are the arrangements made by an accountant to come across the errors in the trial balance?

Ans: An accountant will take the following steps to locate errors in the trial balance:

i. To double-check the Dr. and Cr. Side additions.

ii. Examine the ledger to see if there is any account with a balance equal to the difference between the trial balance and the current balance.

iii. To double-check the initial balances.

iv. To reassess the ledger account balances.

v. To double-check that the posting in the ledger account corresponds to the journal and other books of original entry.

vi. If the potential error cannot be found or located, the difference between the trial balances is transferred to a temporary account known as the suspense account.

6. What is a suspense account? Is it necessary that a suspense account will balance off after rectification of the errors detected by an accountant? If not, then what happens to the balance still remaining in the suspense account?

Ans: The suspense account is the account that is created when there are errors in the trial balance and the balances on the debit and credit sides do not match. As a result, this account records the difference between both sides of the trial balance in order to record the difference under its heading. The discrepancy between the amounts in the debit and credit columns is caused by an error in the accounting process.

It is not required that a suspense account shall balance off after rectification of the errors found by an accountant. If the errors for which the suspense account is opened, once those errors get rectified then only the suspense account automatically gets closed. But if the errors are not rectified the balance will still remain in the suspense account.

7. What kinds of errors would cause differences in the trial balance? Also list the mistakes that are not revealed by the trial balance?

Ans: The types of errors that can impact in the difference in trial balance are given below:

- i. Error of Omission
- ii. Error of Commission
- iii. Error of Principle
- iv. Compensating Errors

Errors could occur in the following situations: -

- i. When the subsidiary book displays either the undercast or overcast amount.
- ii. When no posting has been made to one of the accounts involved in the transaction.

- iii. When a post is made on the incorrect side of an account.
- iv. When an incorrect amount is posted in any column.

8. State the limitations of trial balance?

Ans: The trial balance has the following limitations:

- i. It is not a conclusive proof of accuracy:** The trial balance does not provide assurance of the correctness of the accounting process when the debit and credit sides may even match evenly.
- ii. It does not reveal the error in the books of original entry:** The trial balance cannot point out the error in any of the trial balance's specific accounts when it is simply indicated by the sides of the trial balance not being evenly matched with one another.
- iii. It does not reveal any operational results:** There may be cases where transactions were forgotten and not recorded at all. As a result, their impact on the debit and credit sides of the respective accounts was not recorded, causing the trial balance to match evenly. As a result, such operational errors cannot be recorded.

9. State the objectives behind the preparation of trial balance.

Ans: The following is the goal of preparing the trial balance:

- i. It allows you to check the arithmetic accuracy of ledger accounts.
- ii. It also aids in the detection of posting errors in necessary accounts.
- It also aids in summarizing the accounts.
- iv. It aids in the completion of final accounts.
- v. Finally, it aids in determining the necessary adjustments to be made in the future.

10. Explain errors of principle and give measures to rectify them accompanied by examples.

Ans: When an accounting error is made while recording a transaction, it violates the fundamental principles of accounting and is referred to as an error of principle. Here are two examples:

i. Incorrect item posting: When an item is posted to the debit side of an account instead of the credit side, or vice versa. To correct this type of error, we must journalize the entry correctly, i.e. items on the debit side must be posted to the credit side of an account and vice versa.

ii. Incorrect posting of amount: Incorrect posting of an amount in an account must be corrected by posting the original amount in that account.

11. Explain the errors of commission and measures along with examples to rectify them.

Ans: Errors of commission are mistakes that occur as a result of a bookkeeper's or clerk's negligence in recording a transaction with incorrect amounts, incorrect balancing, incorrect posting, and/or incorrect carrying forward of an account item. The examples below will aid in the process of understanding and correcting the errors listed below.

i. Let's look at the first example. Mr. X's sales of Rs10,000 were recorded as 1,000 from the invoice. In this case, Mr. X's account was debited with Rs 1,000 rather than Rs 10,000, resulting in a commission error. To correct this commission error, it should be further debited with Rs.9000. This will be fixed by enacting the following legislation:

Mr. X's A/c	Dr.	9,000
To Sales A/c		9,000

(Rs 10,000 in goods sold to Mr X was incorrectly recorded as Rs 1,000, which has now been corrected).

ii. The purchase book was overestimated by Rs 10,000.

This mistake can be corrected in one of two ways:

a. If an error is discovered prior to preparing the trial balance, Rs 10,000 should be recorded on the debit side of the Purchases Account.

b. If an error is discovered after preparing the Trial Balance, the following entry must be recorded.

Purchase A/c	Dr.	10,000
To Suspense A/c		10,000

12. What are the different types of errors which usually occur while recording the business transaction?

Ans: The following are the various types of errors that commonly occur when recording business transactions:

i. Errors of Omission – Errors of omission are errors that occur when the person in charge of building and maintaining the accounts fails to record a specific transaction in the books of account.

ii. Errors of Commission – Errors of commission are defined as errors or mistakes that occur as a result of certain liable actions of the individual who is responsible for maintaining accounts. These errors occur due to a lack of expertise and accounting knowledge, as well as carelessness on the part of the accounting staff.

13. As an accountant of a company, you are disappointed to learn that the totals in your new trial balance are not equal. After going through a careful analysis, you have discovered only one error. Specifically, the balance of the Office Equipment account has a debit balance of Rs. 15,600 on the trial balance. However, you have figured out that a correctly recorded credit purchase of pen-drive for Rs 3,500 was posted from the journal to the ledger with a Rs. 3,500 debit to Office Equipment and another Rs. 3,500 debit to creditors accounts. Answer each of the following questions and present the amount of any misstatement:

(a) Is the balance of the office equipment account overstated, understated, or correctly stated in the trial balance?

(b) Is the balance of the creditors account overstated, understated, or correctly stated in the trial balance?

(c) Is the debit column total of the trial balance overstated, understated, or correctly stated?

(d) Is the credit column total of the trial balance overstated, understated, or correctly stated?

(e) If the debit column total of the trial balance is Rs. 2,40,000 before correcting the error, what is the total of the credit column.

Ans: The purchase of pendrive is wrongly debited to the office equipment account.

a. The balance of office equipment is overstated by Rs. 3500. This is so because the cost of the pendrive of Rs. 3500 was debited twice under two heads.

b. Since, the cost of the pendrive of Rs. 3500 was debited twice under two heads; the balance of the creditor account is understated by Rs.7000.

c. The total of the debit column is correctly stated.

d. The total of the credit column is understated by Rs. 7000. The credit side needs to be balanced against the debit side.

e. The total of credit column is Rs. 233000 (i.e. Rs. 240000-7000) because it has been wrongly understated by Rs. 7000.

14. Rectify the following errors:

(i) Credit sales to Mohan Rs 7,000 were not recorded.

(ii) Credit purchases from Rohan Rs 9,000 were not recorded.

(iii) Goods returned to Rakesh Rs 4,000 were not recorded.

(iv) Goods returned from Mahesh Rs 1,000 were not recorded.

Ans:

Journal Entries for rectification of errors
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Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan's A/c Dr. To Sales A/c (These are credit sales to Mohan, and the transaction was not recorded; this has now been corrected)		7000	7000
	Purchase A/c Dr. To Rohan's A/c (It was a credit purchase from Rohan, and the transaction was not recorded; this has now been corrected.)		9000	9000
	Rakesh's A/c Dr. To Purchase return A/c (Since the goods are returned to Rakesh and the transaction was not recorded, this has now been corrected)		4000	4000
	Sales return A/c Dr. To Mahesh's A/c (Since the goods were returned by Mahesh and the transaction was not recorded, this has now been corrected)		1000	1000

15. 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.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan's A/c Dr. To Sales A/c (These are credit sales to Mohan, and the transaction was recorded as Rs. 700 instead of Rs. 7000; this has now been corrected)		6300	6300
	Purchase A/c Dr. To Rohan's A/c (It was a credit purchase from Rohan, and the transaction was recorded as Rs. 900 instead of Rs. 9000; this has now been corrected.)		8100	8100
	Rakesh's A/c Dr. To Purchase return A/c (Since the goods are returned to Rakesh and the transaction was recorded as Rs. 400 instead of Rs. 4000, this has now been corrected)		3600	3600

	Sales return A/c Dr. To Mahesh's A/c (Since the goods were returned by Mahesh and the transaction was recorded as Rs. 100 instead of Rs.1000, this has now been corrected)		900	900
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16. 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.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Sales A/c Dr. To Mohan's A/c (These are credit sales to Mohan, and the transaction was recorded as Rs. 7200 instead of Rs. 7000; this has now been corrected)		200	200
	Rohan's A/c Dr. To Purchase A/c		900	900

	(It was a credit purchase from Rohan, and the transaction was recorded as Rs. 9900 instead of Rs. 9000; this has now been corrected.)			
	Purchase return A/c Dr. To Rakesh A/c (Since the goods are returned to Rakesh and the transaction was recorded as Rs. 4040 instead of Rs. 4000, this has now been corrected)		40	40
	Mahesh's A/c Dr. To Sales return A/c (Since the goods were returned by Mahesh and the transaction was recorded as Rs. 1600 instead of Rs.1000, this has now been corrected)		600	600

17. 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 the 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.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Salary A/c Dr. To employee's A/c (being salary paid, was incorrectly credited to the employee's personal account, which has now been corrected)		5000	5000
	Rent A/c Dr. To Landlord's A/c (Because rent was paid, it was incorrectly posted to the landlord's personal account, which has now been corrected).		4000	4000
	Drawings A/c Dr. To Sundry Expenses A/c ((Because the goods were withdrawn for personal use, they were incorrectly debited to the sundry expenses account, which has now been corrected).		1000	1000
	Kapur's A/c Dr. To Kholi's A/c (cash received from Kholi was erroneously posted to Kapur's account, which has now been corrected)		2000	2000

	Babu's A/c Dr.		1500	
	To Sabu's A/c			1500
	(cash received from Babu was erroneously posted to Babu's account, which has now been corrected)			

18. Rectify the following errors:

- (a) Credit Sales to Mohan Rs 7,000 were recorded in the purchase book.
- (b) Credit Purchases from Rohan Rs 900 were recorded in the sales book.
- (c) Goods returned to Rakesh Rs 4,000 were recorded in the sales return book.
- (d) Goods returned from Mahesh Rs 1,000 were recorded in purchases return book.
- (e) Goods returned from Naresh Rs 2,000 were recorded in the purchase book.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan A/c Dr.		14000	
	To Sales A/c			7000
	To purchase A/c			7000
	(Because credit sales to Mohan are recorded in the purchase book, this has now been corrected)			
	Sales A/c Dr.		900	

	Purchase A/c Dr. To Rohan A/c (Credit purchases from Rohan are recorded in the sales book, which has now been corrected).		900	1800
	Rakesh A/c Dr. To Sales return A/c To purchase return A/c (Goods returned to Rakesh are recorded in the sales return book, which has now been corrected).		8000	4000 4000
	Sales return A/c Dr. Purchase return A/c Dr. To Mahesh A/c (Mahesh's goods were returned and recorded in the purchase return book, which has now been corrected).		1000 1000	2000
	Sales return A/c Dr. To purchase A/c (Since goods returned from Nahesh are recorded in the purchase book, which has now been corrected)		2000	2000

19. Rectify the following errors:

- (a) Sales book overcast by Rs 700.
- (b) Purchases book overcast by Rs 500.
- (c) Sales return book overcast by Rs 300.
- (d) Purchase return book overcast by Rs 200.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Sales A/c Dr. To suspense A/c (being Rs.700 overcast in the sales book, which has now been corrected)		700	700
	Suspense A/c Dr. To Purchase A/c (The purchase book was overcast by Rs.500, which has now been corrected).		500	500
	Suspense A/c Dr. To Sales return A/c (being the sales return book was overcast by Rs.300, which has now been corrected).		300	300
	Purchase return A/c Dr. To Suspense A/c		200	200

	(The purchase return book was overcast by Rs.200, which has now been corrected).			
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20. Rectify the following errors:

(a) Sales book undercast by Rs 300.

(b) Purchases book undercast by Rs 400.

(c) Return Inwards book undercast by Rs 200.

(d) Return outwards book undercast by Rs 100.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Suspense A/c Dr. To Sales A/c (being undercast by Rs.300 in the sales book, which has now been corrected).		300	300
	Purchase A/c Dr. To Suspense A/c (The purchase book was undercast by Rs.400, which has now been corrected).		400	400
	Return inward A/c Dr. To Suspense A/c		200	200

	(the return inward book was undercast by Rs.200, which has now been corrected).			
	Suspense A/c Dr. To return outwards A/c Dr. (being the return outwards book was undercast by Rs.100, which has now been corrected).		100	100

21. 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.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Mohan A/c Dr. To Suspense A/c		7000	7000

	(being credit sales to Mohan are not posted, which has now been corrected)			
	Suspense A/c Dr. To Rohan A/c (Credit purchases from Rohan were not posted; this has now been corrected).		9000	9000
	Rakesh A/c Dr. To suspense A/c (being goods returned to Rakesh are not posted, which has now been corrected).		4000	4000
	Suspense A/c Dr. To Mahesh A/c (Because goods returned from Mahesh were not posted, this has now been corrected).		1000	1000
	Ganesh A/c Dr. To suspense A/c (Cash paid to Ganesh was not posted; this has now been corrected).		3000	3000
	Suspense A/c Dr. To Sales A/c Because cash sales are not recorded, this has been corrected).		2000	2000

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
	To Rohan's A/c		9000		By Mohan's A/c		7000
	To Mahesh's A/c		1000		By Rakesh's A/c		4000
	To Sales A/c		2000		By Ganesh's A/c		3000
	To Balance c/d		2000				
	Total		14000		Total		14000

22. 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 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 of Rs 2,000 were posted as Rs 200.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Suspense A/c Dr.		2000	
	To Mohan's A/c			2000

	(being credit sales to Mohan, and the transaction is recorded as Rs. 9000 rather than Rs. 7000, which has now been corrected)			
	<p>Suspense A/c Dr.</p> <p>To Rohan A/c</p> <p>(Being a credit purchase from Rohan, the amount is recorded as Rs. 6000 rather than Rs. 9000, which has now been corrected).</p>		3000	3000
	<p>Suspense A/c Dr.</p> <p>To Rakesh A/c</p> <p>(being goods returned to Rakesh recorded as Rs. 5000 rather than Rs. 4000, now corrected).</p>		1000	1000
	<p>Mahesh's A/c Dr.</p> <p>To Suspense A/c</p> <p>(Mahesh's goods return was recorded as Rs. 3000 instead of Rs. 1000, which is now being corrected).</p>		2000	2000
	<p>Suspense A/c Dr.</p> <p>To sales A/c</p> <p>(Cash sales were recorded as Rs. 200 rather than Rs. 2000, which has now been corrected.)</p>		1800	1800

Suspense A/c							
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
	To Mohan's A/c		2000		By Mahesh's A/c		2000
	To Rakesh A/c		1000		By Balance c/d5		5800
	To Rohan's A/c		3000				
	To Sales A/c		1800				
	Total		7800		Total		7800

23. 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 of Rs 2,000 were posted to the commission account.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan A/c Dr.		7000	
	To Karan A/c			7000

	(Credit sales to Mohan were incorrectly posted to Karan, which has now been corrected)			
	Gobind A/c Dr. To Rohan A/c (credit purchases from Rohan were incorrectly posted to Gobind, which has now been corrected)		9000	9000
	Rakesh A/c Dr. To Naresh A/c (Being goods returned to Rakesh, they were posted to Naresh, which has now been corrected).		4000	4000
	Manish A/c Dr. To Mahesh A/c (The goods returned by Mahesh are now delivered to Manish, which has been corrected).		1000	1000
	Commission A/c Dr. To Sales A/c (Because cash sales are posted to the commission account, this has now been corrected)		2000	2000

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

- (a) Credit sales to Mohan Rs 7,000 were posted to the credit of his account.**
- (b) Credit purchases from Rohan Rs 9,000 were posted to the debit of his account as Rs 6,000.**
- (c) Goods returned to Rakesh Rs 4,000 were posted to the credit of his account.**
- (d) Goods returned from Mahesh Rs 1,000 were posted to the debit of his account as Rs 2,000.**
- (e) Cash sales of Rs 2,000 were posted to the debit of the sales account as Rs 5,000.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan A/c Dr. To Suspense A/c (Credit sales to Mohan are posted to his account, which has now been corrected)		14000	14000
	Suspense A/c Dr. To Rohan A/c (being purchased from Rohan for Rs.9000 and posted to the debit of his account for Rs.6000, which has now been corrected).		15000	15000
	Rakesh A/c Dr.		8000	

	To Suspense A/c (Rakesh's goods are returned and posted to his account, which has now been corrected).			8000
	Suspense A/c Dr. To Mahesh A/c (Mahesh's goods return of Rs.1000 is posted to the debit of his account of Rs.2000, which has now been corrected).		3000	3000
	Suspense A/c Dr. To Sales A/c (being cash sales of Rs.2000 are posted to the debit of sales account of Rs.5000, which has now been corrected)		7000	7000

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
	To Rohan's A/c		15000		By Mohan's A/c		14000
	To Mahesh A/c		3000		By Rakesh's c/d		8000
	To Sale's A/c		7000		By Balance c/d		3000
	Total		25000		Total		25000

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

(a) Credit sales to Mohan Rs 7,000 were posted to Karan as Rs 5,000.

(b) Credit purchases from Rohan Rs 9,000 were posted to the debit of Gobind as Rs 10,000.

(c) Goods returned to Rakesh Rs 4,000 were posted to the credit of Naresh as Rs 3,000.

(d) Goods returned from Mahesh Rs 1,000 were posted to the debit of Manish as Rs 2,000.

(e) Cash sales Rs 2,000 were posted to commission account as Rs 200.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mohan A/c Dr. To Karan A/c To suspense A/c (Credit sales to Mohan of Rs.7000 are posted to Karan of Rs.5000, which has now been corrected)		7000	5000 2000
	Suspense A/c Dr. To Rohan A/c To Gobind A/c		19000	9000 10000

	(Credit purchase from Rohan of Rs.9000 was posted to Gobind of Rs.10000, which has now been corrected).			
	Rakesh A/c Dr. Naresh A/c Dr. To suspense A/c (Goods returned to Rakesh for Rs.4000 are posted to Naresh for Rs.3000, which has now been corrected).		4000 3000	7000
	Suspense A/c Dr. To Mahesh A/c To Manish A/c (Mahesh's goods return of Rs.1000 was posted to Manish's account of Rs.2000, which has now been corrected).		3000	1000 2000
	Commission A/c Dr. Suspense A/c Dr. To Sales A/c (Cash sales of Rs. 2,000 are posted to the commission account of Rs. 2,000, which has now been corrected)		200 1800	2000

Suspense A/c

Date	Particulars	J. F.	Amount	Date	Particulars	J.F. .	Amount
	To Rohan's A/c		9000		By Mohan's A/c		2000
	To Mahesh's A/c		1000		By Rakesh's A/c		4000
	To Sale's A/c		1800		By Naresh's A/c		3000
	To Gobind's A/c		10000		By Balance c/d		14800
	To Manish's A/c		2000				
	Total		23800		Total		23800

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

(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 the 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 the purchase book. However, Naresh's account was correctly debited.

Ans:

Journal Entries for rectification of errors
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Date	Particular	L.F	Debit Amount	Credit Amount
	Suspense A/c Dr. To Sales A/c To Purchase A/c (Credit sales to Mohan are recorded in the purchase book, which has now been corrected)		14000	7000 7000
	Sales A/c Dr. Purchase A/c Dr. To suspense A/c (Credit purchases from Rohan are recorded in the sales book, which has now been corrected).		9000 9000	18000
	Suspense A/c Dr. To Sales return A/c To Purchase A/c (Goods returned to Rakesh are recorded in the sales return book, which has now been corrected).		8000	4000 4000
	Sales return A/c Dr. Purchase return A/c Dr. To suspense A/c		1000 1000	2000

	(Mahesh's goods were returned and recorded in the purchase return book, which has now been corrected).			
	<p>Suspense A/c Dr.</p> <p>To Purchase return A/c</p> <p>To Purchase A/c</p> <p>(Goods returned from Naresh are recorded in the purchase book, which has now been corrected.)</p>		4000	<p>2000</p> <p>2000</p>

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J.F.	Amount
	To Sale's A/c		7000		By Purchase A/c		9000
	To Purchases A/c		7000		By Sales A/c		9000
	To Purchases return A/c		4000		By Sales return A/c		1000
	To Sales return A/c		4000		By Purchase return A/c		1000
	To Purchases return A/c		2000		By Balance c/d		6000

	To purchases A/c		2000				
	Total		26000		Total		26000

27. 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 the purchase 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.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Furniture A/c Dr. To Purchase A/c (Credit sales to Mohan are recorded in the purchase book, which has now been corrected.)		10000	10000
	Machinery A/c Dr. To Purchase A/c		20000	20000

	(Credit purchases from Rohan are recorded in the sales book, which has now been corrected).			
	Repairs on machinery A/c Dr. To machinery A/c (Goods returned to Rakesh are recorded in the sales return book, which has now been corrected).		1400	1400
	Machinery A/c Dr. To Repairs A/c (Mahesh's goods were returned and recorded in the purchase return book, which has now been corrected).		2000	2000
	Sales A/c Dr. To Machinery A/c (Goods returned from Naresh are recorded in the purchase book, which has now been corrected)		3000	3000

28. Rectify the following errors assuming that suspension account was opened. Ascertain the difference in trial balance.

(a) Furniture purchased for Rs 10,000 wrongly debited to purchase account as Rs 4,000.

(b) Machinery purchased on credit from Raman for Rs 20,000 recorded through Purchases Book as Rs 6,000.

(c) Repairs on machinery Rs 1,400 debited to Machinery account as Rs 2,400.

(d) Repairs on overhauling of second hand machinery purchased Rs 2,000 was debited to Repairs account as Rs 200.

(e) Sale of old machinery at book value Rs 3,000 was credited to sales account as Rs 5,000.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Furniture A/c Dr. To Purchase A/c To suspense A/c (Furniture purchased for Rs. 10,000 was incorrectly debited to the purchases account as Rs.4,000, which has now been corrected)		10000	4000 6000
	Machinery A/c Dr. To Purchase A/c To Raman A/c (Machinery purchased on credit from Raman for Rs. 20,000 was recorded in the purchases book as Rs. 6,000, which has now been corrected).		20000	6000 14000
	Repairs A/c Dr. Suspense A/c		1400 1000	

	To machinery A/c (being Repairs on machinery of Rs. 1,400 were debited to the machinery account as Rs. 2,400, which has now been corrected).			2400
	Machinery A/c Dr. To Repairs A/c Dr. To suspense A/c (being Repairs on overhauling of used machinery purchased, the Repairs account was incorrectly debited with Rs. 200 instead of crediting the machinery account with Rs. 2,000, which has now been corrected).		2000	200 1800
	Sales A/c Dr. To Machinery A/c To Suspense A/c (being the sale of old machinery on book value was credited to the sales account rather than the machinery account, which has now been corrected.)		5000	3000 2000

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J.F.	Amount
	To Machinery A/c		1000		By Furniture A/c		6000

	To Balance c/d		8800		By Machinery A/c		1800
					By Sales A/c		2000
	Total		9800		Total		9800

29. 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.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Depreciation A/c Dr.		4000	

	To Machinery A/c (Credit sales to Mohan are recorded in the purchase book, which has now been corrected.)			4000
	Bad debts A/c Dr. To Debtors A/c (Credit purchases from Rohan are recorded in the sales book, which has now been corrected).		5000	5000
	Discount allowed A/c Dr. To Debtors A/c (Goods returned to Rakesh are recorded in the sales return book, which has now been corrected).		100	100
	Discount allowed A/c Dr. To Suspense A/c (Mahesh's goods were returned and recorded in the purchase return book, which has now been corrected).		100	100
	Bills Receivable A/c Dr. To Debtors A/c (Goods returned from Naresh are recorded in the purchase book, which has now been corrected)		2000	7000

30. 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.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Depreciation A/c Dr. To Machinery A/c (Error rectification recording was incorrectly posted as Rs. 400 instead of Rs. 4,000 due to depreciation provided on machinery)		3600	3600
	Debtors A/c Dr. To bad debts A/c (Error rectification recording was posted as Rs. 6,000 instead of Rs. 5,000 due to bad debts being written off).		1000	1000
	Discount allowed A/c Dr. To Debtors A/c		40	40

	(Error rectification recording, Discount allowed to debtors, was incorrectly posted as Rs. 60 instead of Rs. 100).			
	Drawings A/c Dr. To purchase A/c (Error rectification recording, goods withdrawn by proprietor for personal use, was incorrectly posted as Rs. 300 instead of Rs. 800).		500	500
	Debtor A/c Dr. To Purchases A/c (Bills receivable from debtors, Error rectification recording, was incorrectly recorded as Rs. 3,000 rather than Rs. 2,000).		1000	1000

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

(a) Depreciation provided on machinery Rs 4,000 was not posted to Depreciation account.

(b) Bad debts written-off Rs 5,000 were not posted to Debtors account.

(c) Discount allowed to a debtor Rs 100 on receiving cash from him was not posted to discount allowed account.

(d) Goods withdrawn by proprietor for personal use Rs 800 were not posted to Drawings account.

(e) Bill receivable for Rs 2,000 received from a debtor was not posted to Bills receivable account.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Depreciation A/c Dr. To suspense A/c (Depreciation on machinery was provided, but the error rectification recording was not posted to the discount account)		4000	4000
	Suspense A/c Dr. To Debtors A/c (Bad debts were written off, but the error rectification recording was not posted to the debtor's account).		5000	5000
	Discount allowed A/c Dr. To Suspense A/c (being a debtor's discount allowed after receiving cash, Error rectification recording, was not posted to the discount allowed account).		100	100
	Drawings A/c Dr. To suspense A/c (Because the goods were withdrawn by the proprietor for personal use, the error rectification recording was not posted to the drawings account).		800	800

	Bills Receivable A/c Dr.		2000	
	To suspense A/c			2000
	(Error rectification recording was not posted to the Bills receivable account because it was Bills receivable from a debtor).			

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
	To Debtors A/c		5000		By Depreciation A/c		4000
	To Balance c/d		1900		By Discount allowed A/c		100
					By Drawing A/c		800
					By Bills Receivable A/c		2000
	Total		6900		Total		6900

32. 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 Rs

(a) Cash received from Ravish Rs 8,000 posted to his account as Rs 6,000.

(b) Returns inwards book overcast by Rs 1,000.

(c) Total of sales book Rs 10,000 was not posted to Sales account.

(d) Credit purchases from Nanak Rs 7,000 were recorded in sales Book. However, Nanak's account was correctly credited.

(e) Machinery purchased for Rs 10,000 was posted to purchases account as Rs 5,000. Rectify the errors and prepare suspense account.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Suspense A/c Dr. To Ravish A/c (Because cash was received from Ravish, the error rectification recording was incorrectly recorded as Rs. 6,000 instead of Rs. 8,000)		2000	2000
	Suspense A/c Dr. To Return Inward A/c (The Returns inwards book was overcast by Rs. 1,000, and Error rectification recording was made).		1000	1000
	Suspense A/c Dr. To Sales A/c		10000	10000

	(Being the total of the sales book, the error rectification recording was not previously posted to the sales account).			
	Purchase A/c Dr. Sales A/c Dr. To Suspense A/c (Error rectification recording was made in the sales book due to credit purchases from Nanak).		7000 7000	 14000
	Purchase A/c Dr. To Purchases A/c To Suspense A/c (Error rectification recording was posted to the purchases account as Rs. 5,000, despite the fact that the machinery was purchased for Rs. 10,000).		10000	 5000 5000

Suspense A/c							
Date	Particulars	J.F.	Amount	Date	Particulars	J.F.	Amount
	To Sales A/c		10000		By Purchase A/c		7000
	To Ravish A/c		2000		By Sales A/c		7000

	To Return Inwards A/c		1000		By Machinery A/c		5000
	To Balance c/d		6000				
	Total		19000		Total		19000

33. Trial balance of Raju showed an excess debit of Rs 10,000. He put the difference to suspense account and discovered the following errors:

(a) Depreciation written-off the furniture Rs 6,000 was not posted to Furniture account. (b) Credit sales to Rupam Rs 10,000 were recorded as Rs 7,000.

(c) Purchases book undercast by Rs 2,000.

(d) Cash sales to Rana Rs 5,000 were not posted.

(e) Old Machinery sold for Rs 7,000 was credited to sales account.

(f) Discount received Rs 800 from Kanan on playing cash to him was not posted. Rectify the errors and prepare suspense account.

Ans:

Journal				
Date	Particular	L. F	Amount	Amount
	Suspense A/c Dr. To Furniture A/c (Depreciation was written off the furniture, and an error rectification recording was		6000	6000

	made, but the furniture account was not posted)			
	<p>Rupam's A/c Dr.</p> <p>To Sales A/c</p> <p>(Error rectification recording for Credit Sales to Rupam was incorrectly recorded as Rs. 7,000 instead of Rs. 10,000).</p>		3000	3000
	<p>Purchases A/c Dr.</p> <p>To suspense A/c</p> <p>(Rectification of Purchases book undercasing, recording of Error rectification).</p>		2000	2000
	<p>Cash A/c Dr.</p> <p>To sales A/c</p> <p>(Because they were cash sales, the error rectification recording was not posted earlier).</p>		5000	5000
	<p>Sales A/c Dr.</p> <p>To Machinery A/c</p> <p>(Because the old machinery was sold, the error rectification recording was previously credited to the sales account rather than the machinery account).</p>		7000	7000
	Karan's A/c Dr.		800	

	To Discount Receivable (Because of the discount received from Karan, the error rectification recording was not posted sooner).			800
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Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J.F.	Amount
	To Furniture A/c		6000		By balance b/d		10000
	To Balance c/d		6000		By Purchase A/c		2000
	Total		12000		Total		12000

34. Trial balance of Madan did not agree and he put the difference to suspense account. He discovered the following errors:

- (a) Sales return book overcast by Rs 800.**
- (b) Purchases return to Sahu Rs 2,000 were not posted.**
- (c) Goods purchased on credit from Narula Rs 4,000 though taken into stock, but no entry was passed in the books.**
- (d) Installation charges on new machinery purchased Rs 500 were debited to sundry expenses account as Rs 50.**
- (e) Rent paid for residential accommodation of madam (the proprietor) Rs 1,400 was debited to Rent account as Rs 1,000. Rectify the errors and prepare suspense account to ascertain the difference in trial balance.**

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Suspense A/c Dr. To Sales Return A/c (The sales return book was overcast by Rs. 800 because it was a Sales return, Error rectification recording, and Sales return book)		800	800
	Sahu's A/c Dr. To Purchases return A/c (Purchases returned to Sahu, Error correction recording, had not previously been recorded).		2000	2000
	Purchases A/c Dr. To Narula's A/c (The error rectification recording was not completed earlier because the goods were purchased on credit from Narula).		4000	4000
	Machinery A/c Dr. To sundry expenses A/c To Suspense A/c (Due to installation charges on new machinery purchased and error rectification recording, the Sundry expenses account was previously debited with Rs. 50 instead of		500	50 450

	crediting the machinery account with Rs. 500).			
	Drawings A/c Dr. To Rent A/c To Suspense A/c (Being Drawings by the proprietor for payment of personal rent, Error rectification recording, Previously, the Rent account was debited with Rs. 1,000 instead of debiting the Drawings account with Rs. 1,400).		1400	1000 400

Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J.F.	Amount
	To sales return A/c		800		By Machinery A/c		450
	To Balance c/d		50		By Drawing A/c		400
	Total		850		Total		850

35. Trial balance of Kohli did not agree and showed an excess debit of Rs 16,300. He put the difference to a suspense account and discovered the following errors:

(a) Cash received from Rajat Rs 5,000 was posted to the debit of Kamal as Rs 6,000.

(b) Salaries paid to an employee Rs 2,000 were debited to his personal account as Rs 1,200.

(c) Goods withdrawn by proprietor for personal use Rs 1,000 were credited to sales account as Rs 1,600.

(d) Depreciation provided on machinery Rs 3,000 was posted to Machinery account as Rs 300.

(e) Sale of old car for Rs 10,000 was credited to sales account as Rs 6,000. Rectify the errors and prepare suspense account.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L.F	Debit Amount	Credit Amount
	Suspense A/c Dr. To Rajat's A/c To Kamal's A/c (Because cash was received from Rajat, the error rectification recording was debited to Kamal's account rather than crediting Rajat's account)		11000	5000 6000
	Salaries A/c Dr. To Employee A/c To suspense A/c (Salaries paid to employees, Error rectification recording, was incorrectly debited to employee's account with Rs. 1,200)		2000	1200 800

	instead of debiting salaries account with Rs.2,000).			
	Sales A/c Dr. To Drawings A/c To Suspense A/c (Being Goods withdrawn by the proprietor, Error rectification recording, Rs. 1,600 was incorrectly credited to the Sales account instead of crediting the Drawings account with Rs. 1,000).		1600	1000 600
	Suspense A/c Dr. To Machinery A/c (Because depreciation was provided on machinery, error rectification recording was recorded as Rs.300 rather than Rs.3,000).		2700	2700
	Sales A/c Dr. Suspense A/c Dr. To Car A/c (Being Goods withdrawn by the proprietor, Error rectification recording, Rs. 1,600 was incorrectly credited to the Sales account instead of debiting the Drawings account with Rs. 1,000).		6000 4000	10000

Suspense A/c

Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
	To Rajat's A/c		5000		By Balance b/d		16300
	To Kamal's A/c		6000		By Sales A/c		600
	To machinery A/c		2700		By Salaries A/c		800
	To Car A/c		4000				
	Total		17700		Total		17700

36. Give journal entries to rectify the following errors assuming that suspense account had been opened.

(a) Goods distributed as free sample Rs 5,000 were not recorded in the books.

(b) Goods withdrawn for personal use by the proprietor Rs 2,000 were not recorded in the books.

(c) Bill receivable received from a debtor Rs 6,000 was not posted to his account.

(d) Total of Returns inwards book Rs 1,200 was posted to Returns outwards account.

(e) Discount allowed to Reema Rs 700 on receiving cash from her was recorded in the books as Rs 70.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount

Marketing A/c Dr. To Purchase A/c (Error rectification recording was not previously recorded because the goods were distributed as a free sample)		5000	5000
Drawings A/c Dr. To Purchases A/c (Error rectification recording was not previously recorded because the goods were withdrawn for personal use by the proprietor).		2000	2000
Suspense A/c Dr. To Debtors A/c (Due to the fact that the debtor received bills receivable, the error rectification recording was not posted to the debtor's account).		6000	6000
Returns Inwards A/c Dr. Returns Outward A/c Dr. To Suspense A/c (The total of the returns inwards book, as well as the error rectification recording, was posted to the returns outwards account).		1200 1200	2400
Discount Allowed A/c Dr. To Reema A/c		630	630

	Being allowed a discount when receiving cash, the error rectification recording was previously incorrectly recorded as Rs.70 instead of Rs.700.			
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Suspense A/c							
Date	Particulars	J. F.	Amount	Date	Particulars	J. F.	Amount
	To Debtors A/c		6000		By Return Inward A/c		1200
					By Return Outward A/c		1200
					By Balance b/d		3600
	Total		6000		Total		6000

37. Trial balance of Khatau did not agree. He put the difference to suspense account and discovered the following errors:

(a) Credit sales to Manas Rs 16,000 were recorded in the purchases book as Rs 10,000 and posted to the debit of Manas as Rs 1,000.

(b) Furniture purchased from Noor Rs 6,000 was recorded through purchases book as Rs 5,000 and posted to the debit of Noor Rs 2,000.

(c) Goods returned to Rai Rs 3,000 recorded through the Sales book as Rs 1,000.

(d) Old machinery sold for Rs 2,000 to Maneesh recorded through sales book as Rs 1,800 and posted to the credit of Manish as Rs 1,200.

(e) Total of Returns inwards book Rs 2,800 posted to Purchase account. Rectify the above errors and prepare suspense account to ascertain the difference in trial balance.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Mana's A/c Dr. Suspense A/c Dr. To Purchase A/c To Sales A/c (Being credit sales for Rs.16,000, Error rectification recording, was incorrectly recorded in the purchases book as Rs. 10,000 and posted to Mana's debit as Rs. 1,000)		15000 11000	10000 16000
	Furniture A/c Dr. Suspense A/c Dr. To Noor's A/c To purchases A/c (Error rectification recording for furniture purchased from Noor for Rs. 6,000 was recorded through purchases book as Rs. 5,000 and posted to Noor's debit as Rs. 2,000).		6000 7000	8000 5000

	Sales A/c Dr. Rai's A/c Dr. To return outward A/c (Being Goods Returned, Error Rectification Entry, was incorrectly recorded as Rs. 1,000 instead of Rs.3,000 in the sales book).		1000 2000 3000	
	Manish's A /c Dr. Sales A/c Dr. Maneesh's A/c Dr. To Machinery A/c To Suspense A/c (Error Rectification Entry, being old machinery sold to Maneesh for Rs.2,000, was incorrectly recorded through the sales book as Rs. 1,800 and posted to Manish's account as Rs.1,200).		1200 1800 2000 2000 3000	
	Return Inward A/c Dr. To Purchases A/c Dr. (Error Rectification Entry, being the total of returns inwards book, was incorrectly posted to the purchases account).		2800 2800	

Suspense A/c

Date	Particulars	J. F.	Amount	Date	Particulars	J.F.	Amount
	To Sales A/c		11000		By Manish's A/c		3000
	To Noor's A/c		7000		By Balance A/c		15000
	Total		18000		Total		18000

38. Trial balance of John did not agree. He put the difference to suspense account and discovered the following errors:

(a) In the sales book for the month of January total of page 2 was carried forward to page 3 as Rs 1,000 instead of Rs 1,200 and total of page 6 was carried forward to page 7 as Rs 5,600 instead of Rs 5,000.

(b) Wages paid for installation of machinery Rs 500 was posted to wages account as Rs 50.

(c) Machinery purchased from R & Co. for Rs 10,000 on credit was entered in Purchase Book as Rs 6,000 and posted there from to R & Co. as Rs 1,000.

(d) Credit sales to Mohan Rs 5,000 were recorded in Purchases Book.

(e) Goods returned to Ram Rs 1,000 were recorded in Sales Book.

(f) Credit purchases from S & Co. for Rs 6,000 were recorded in sales book. However, S & Co. was correctly credited.

(g) Credit purchases from M & Co. Rs 6,000 were recorded in Sales Book as Rs 2,000 and posted there from to the credit of M & Co. as Rs 1,000.

(h) Credit sales to Raman Rs 4,000 posted to the credit of Raghvan as Rs 1,000.

(i) Bill receivable for Rs 1,600 from Noor was dishonoured and posted to debit of Allowances account.

(j) Cash paid to Mani Rs 5,000 against our acceptance was debited to Manu.

(k) Old furniture sold for Rs 3,000 was posted to Sales account as Rs 1,000.

(l) Depreciation provided on furniture Rs 800 was not posted.

(m) Material Rs 10,000 and wages Rs 3,000 were used for construction of building. No adjustment was made in the books. Rectify the errors and prepare suspense to ascertain the difference in trial balance.

Ans:

Journal Entries for rectification of errors				
Date	Particular	L. F	Debit Amount	Credit Amount
	Sales A/c Dr. To suspense A/c (Because the Sales account was overcasted, the Error rectification recording was incorrectly carried forward in two pages).		400	400
	Machinery A/c Dr. To wages A/c To suspense A/c (Wages paid for machinery installation, Error rectification		500	50 450

	recording, were incorrectly posted to the wages account).			
	Machinery A/c Dr. Suspense A/c Dr. To Purchases A/c To R & Co. A/c (Because the machinery was purchased on credit from R & Co., the error rectification recording was incorrectly entered in the purchases book as Rs. 6,00 and posted into R & Co. as Rs. 1,000).		10000 5000	6000 9000
	Mohan's A/c Dr. To Sales A/c To purchases A/c (Error rectification recording for credit sales to Mohan was incorrectly recorded in the purchases book).		10000	5000 5000
	Sales A/c Dr. To Purchases return A/c (Being Goods Returned to Ram, Error Correction Recording, was incorrectly recorded in the sales book).		1000	1000
	Purchases A/c Dr. Sales A/c Dr.		6000 6000	