

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 04.01.2021

Teacher name – Ajay Kumar Sharma

Trial Balance and Rectification of Errors

Question 1:

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.

ANSWER:

Journal

S.No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(i)	Mohan Dr. To Sales A/c (Goods sold to Mohan were not recorded, now recorded)		7,000	7,000
(ii)	Purchases A/c Dr. To Rohan (Goods purchased to Rohan were not recorded, now recorded)		9,000	9,000
(iii)	Rakesh Dr. To Purchases Return A/c (Goods returned to Rakesh were not recorded, now recorded)		4,000	4,000
(iv)	Sales Return A/c Dr. To Mahesh (Goods returned from Mahesh were not recorded, now recorded)		1,000	1,000

Question 2:

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.

ANSWER:

Journal

S.No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(i)	Mohan Dr. To Sales A/c (Goods sold to Mohan Rs 7,000 were recorded as Rs 700, now rectified)		6,300	6,300
(ii)	Purchases A/c Dr. To Rohan (Goods purchased from Rohan Rs 9,000 were recorded as Rs 900, now rectified)		8,100	8,100
(iii)	Rakesh Dr. To Purchases Return A/c (Goods returned to Rakesh Rs 4,000 were recorded as Rs 400, now rectified)		3,600	3,600
(iv)	Sales Return A/c Dr. To Mahesh (Goods returned from Mahesh Rs 1,000 were not recorded as Rs 100, now rectified)		900	900

