

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 06.01.2021

Teacher name – Ajay Kumar Sharma

Trial Balance and Rectification of Errors

Question 5:

Rectify the following errors:

- Credit Sales to Mohan Rs 7,000 were recorded in purchases book.
- Credit Purchases from Rohan Rs 900 were recorded in sales book.
- Goods returned to Rakesh Rs 4,000 were recorded in the sales return book.
- Goods returned from Mahesh Rs 1,000 were recorded in purchases return book.
- Goods returned from Nahesh Rs 2,000 were recorded in purchases book.

ANSWER:

Journal

S.No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Mohan To Sales A/c To Purchases A/c (Goods sold on credit to Mohan were recorded in Purchases Book, now rectified)	Dr.	14,000	7,000 7,000
(b)	Sales A/c Purchases A/c To Rohan (Goods purchased from Rohan were recorded in Sales Book, now rectified)	Dr. Dr.	900 900	1,800
(c)	Rakesh To Purchases Return A/c To Sales Return A/c (Goods returned to Rakesh were recorded in Sales Return Book, now rectified)	Dr.	8,000	4,000 4,000
(d)	Sales Return A/c Purchases Return A/c To Mahesh (Goods returned from Mahesh were recorded in Purchases Return Book, now rectified)	Dr. Dr.	1,000 1,000	2,000

(e)	Sales Return A/c To Purchases A/c (Goods returned from Mahesh were recorded in Purchases Book, now rectified)	Dr.		2,000	2,000
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Question 6: 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.

ANSWER:

Journal

S.No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Sales A/c To Suspense A/c (Sales Book overcast by Rs 700, now rectified)	Dr.	700	700
(b)	Suspense A/c To Purchases A/c (Purchases Book overcast by Rs 500, now rectified)	Dr.	500	500
(c)	Suspense A/c To Sales Return A/c (Sales Return Book overcast by Rs 300, now rectified)	Dr.	300	300
(d)	Purchases Return A/c To Suspense A/c (Purchases Return Book overcast by Rs 200, now rectified)	Dr.	200	200