

# VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 07.01.2021

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## Trial Balance and Rectification of Errors

Question 7:

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.

ANSWER:

### Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Suspense A/c To Sales A/c (Sales Book undercast by Rs 300, now rectified)	Dr.	300	300
(b)	Purchases A/c To Suspense A/c (Purchases Book undercast by Rs 400, now rectified)	Dr.	400	400
(c)	Return Inwards A/c To Suspense A/c (Return Inwards Book undercast by Rs 200, now rectified)	Dr.	200	200
(d)	Suspense A/c To Return Outwards A/c (Return Outwards Book undercast by Rs 100, now rectified)	Dr.	100	100

*Question 8:*

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.

**ANSWER:**

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Mohan To Suspense A/c (Goods sold on credit to Mohan were <b>not</b> posted in Mohan's Account, now rectified)	Dr.	7,000	7,000
(b)	Suspense A/c To Rohan (Goods purchased from Rohan were <b>not</b> posted in Rohan's Account, now rectified)	Dr.	9,000	9,000
(c)	Rakesh To Suspense A/c (Goods returned to Rakesh were <b>not</b> posted in Rakesh's Account, now rectified)	Dr.	4,000	4,000
(d)	Suspense A/c To Mahesh (Goods return from Mahesh were <b>not</b> omitted to be recorded in Mahesh's Account, now rectified)	Dr.	1,000	1,000

(e)	Ganesh To Suspense A/c (Cash paid to Ganesh was not posted to Ganesh's Account , now recorded)	Dr.	3,000	3,000
(f)	Suspense A/c To Sales A/c (Cash receipts from sale, was not posted to Sales Account, now rectified)	Dr.	2,000	2,000

### Suspense Account

Dr.				Cr.			
S. No.	Particulars	J.F.	Amount Rs	S. No.	Particulars	J.F.	Amount Rs
(b)	Rohan		9,000	(a)	Mohan		7,000
(d)	Mahesh		1,000	(c)	Rakesh		4,000
(f)	Sales		2,000	(e)	Ganesh		3,000
	Balance c/d		2,000				
			14,000				14,000

**Note:** In order to match the balance of suspense account, it has been assumed that all errors given in the question are errors of partial omission.