

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 10.01.2021

Teacher name – Ajay Kumar Sharma

Trial Balance and Rectification of Errors

Question 11:

Rectify the following errors assuming that a suspense account was opened.

Ascertain the difference in trial balance.

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

ANSWER:

Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Mohan To Suspense A/c (Goods sold to Mohan wrongly credited to his account, now rectified)	Dr.	14,000	14,000
(b)	Suspense A/c To Rohan (Goods purchased from Rohan, Rs 9,000 wrongly debited to Rohan's Account as Rs 6,000, now rectified)	Dr.	15,000	15,000
(c)	Rakesh To Suspense A/c (Goods returned to Rakesh wrongly credited to his account, now rectified)	Dr.	8,000	8,000
(d)	Suspense A/c	Dr.	3,000	

	To Mahesh (Goods returned from Mahesh Rs 1,000 wrongly debited to his account as Rs 2,000, now rectified)			3,000
(e)	Suspense A/c To Sales A/c (Goods sold for cash for Rs 2,000 wrongly debited to Sales Account as Rs 5,000, now rectified)	Dr.	7,000	7,000

Suspense Account

Dr.				Cr.			
S. No.	Particulars	J.F.	Amount Rs	S. No.	Particulars	J.F.	Amount Rs
(b)	Rohan		15,000	(a)	Mohan		14,000
(d)	Mahesh		3,000	(c)	Rakesh		8,000
(e)	Sales		7,000		Balance c/d		3,000
			25,000				25,000

Question 12:

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.

ANSWER:

Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Mohan To Karan To Suspense A/c (Goods sold to Mohan Rs 7,000 posted wrongly to Karan's Account as Rs 5,000, now rectified)	Dr.	7,000	5,000 2,000
(b)	Suspense A/c To Rohan To Gobind (Goods returned from Rohan Rs 9,000 posted wrongly to Gobind's Account as Rs 10,000, now rectified)	Dr.	19,000	9,000 10,000
(c)	Rakesh Naresh To Suspense A/c (Goods returned to Rakesh Rs 4,000 posted wrongly to Naresh's Account Rs 3,000, now rectified)	Dr. Dr.	4,000 3,000	7,000
(d)	Suspense A/c To Mahesh To Manish (Goods returned from Mahesh Rs 1,000 posted wrongly to Manish's Account as Rs 2,000, now rectified)	Dr.	3,000 1,000	2,000
(e)	Commission A/c Suspense A/c To Sales A/c (Cash sales Rs 2,000 posted wrongly to the Commission Account as Rs 200, now rectified)	Dr. Dr.	200 1,800	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		2,000
	Gobind		10,000	(c)	Rakesh		4,000
(d)	Mahesh		1,000		Naresh		3,000
	Manish		2,000				
(e)	Sales		1,800		Balance c/d		14,800
			23,800				23,800