

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 11.01.2021

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Trial Balance and Rectification of Errors

Question 13:

Rectify the following errors assuming that suspense account was opened.

Ascertain the difference in trial balance.

- Credit sales to Mohan Rs 7,000 were recorded in Purchase Book. However, Mohan's account was correctly debited.
- Credit purchases from Rohan Rs 9,000 were recorded in sales book. However, Rohan's account was correctly credited.
- Goods returned to Rakesh Rs 4,000 were recorded in sales return book. However, Rakesh's account was correctly debited.
- Goods returned from Mahesh Rs 1,000 were recorded through purchases return book. However, Mahesh's account was correctly credited.
- Goods returned to Naresh Rs 2,000 were recorded through purchases book. However, Naresh's account was correctly debited.

ANSWER:

Journal

S. No.	Particulars	L.F.	Debit Amount t Rs	Credit Amount t Rs
(a)	Suspense A/c To Sales A/c To Purchases A/c (Goods sold to Mohan wrongly recorded in Purchases Book; however, Mohan's Account was correctly debited, now rectified)	Dr.	14,000	7,000 7,000
(b)	Purchases A/c Sales A/c To Suspense A/c (Purchased goods from Rohan wrongly recorded in Sales Book.	Dr. Dr.	9,000 9,000	18,000

Question 14:

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 purchases 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.

ANSWER:

Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Furniture A/c Dr. To Purchases A/c (Furniture purchased wrongly debited to Purchases Account, now rectified)		10,000	10,000
(b)	Machinery A/c Dr. To Purchases A/c (Machinery purchased from Raman wrongly entered in the Purchases Book, now rectified)		20,000	20,000
(c)	Repairs A/c Dr. To Machinery A/c (Repair of machinery wrongly debited to Machinery Account, now rectified)		1,400	1,400
(d)	Machinery A/c Dr. To Repairs A/c (Overhauling of second hand machine wrongly debited in Repairs Account, now rectified)		2,000	2,000
(e)	Sales A/c Dr. To Machinery A/c		3,000	3,000

(Machinery sold wrongly credited to Sales Account, now rectified)			
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Question 15:

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.

ANSWER:

Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Furniture A/c Dr. To Purchases A/c To Suspense A/c (Furniture purchased Rs 10,000 wrongly entered in Purchases Account as Rs 4,000, now rectified)		10,000	4,000 6,000
(b)	Machinery A/c Dr. To Purchases A/c To Raman (Machinery purchased Rs 20,000 from Raman wrongly entered in Purchases Book as Rs 6,000, now rectified)		20,000	6,000 14,000
(c)	Repairs A/c Dr. Suspense A/c Dr.		1,400 1,000	

