

# VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 05.01.2021

Teacher name – Ajay Kumar Sharma

## Trial Balance and Rectification of Errors

Question 3:

Rectify the following errors:

- (i) Credit sales to Mohan Rs 7,000 were recorded as Rs 7,200.
- (ii) Credit purchases from Rohan Rs 9,000 were recorded as Rs 9,900.
- (iii) Goods returned to Rakesh Rs 4,000 were recorded as Rs 4,040.
- (iv) Goods returned from Mahesh Rs 1,000 were recorded as Rs 1,600.

ANSWER:

### Journal

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(i)	Sales A/c Dr. To Mohan (Goods sold to Mohan Rs 7,000 were recorded as Rs 7,200, now rectified)		200	200
(ii)	Rohan Dr. To Purchases A/c (Goods purchased from Rohan Rs 9,000 were recorded as Rs 9,900, now rectified)		900	900
(iii)	Purchases Return A/c Dr. To Rakesh (Goods returned to Rakesh Rs 4,000 were recorded as Rs 4,040 now rectified)		40	40
(iv)	Mahesh Dr. To Sales Return A/c (Goods returned from Mahesh Rs 1,000 were recorded as Rs 1,600, now rectified)		600	600

**Question 4:**

Rectify the following errors:

- (a) Salary paid Rs 5,000 was debited to employee's personal account.
- (b) Rent Paid Rs 4,000 was posted to landlord's personal account.
- (c) Goods withdrawn by proprietor for personal use Rs 1,000 were debited to sundry expenses account.
- (d) Cash received from Kohli Rs 2,000 was posted to Kapur's account.
- (e) Cash paid to Babu Rs 1,500 was posted to Sabu's account.

**ANSWER:**

**Journal**

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Salaries A/c To Employee (Salary paid Rs 5,000 were wrongly debited to Employee's personal Account, now rectified)	Dr.	5,000	5,000
(b)	Rent A/c To Land Lord A/c (Rent paid Rs 4,000 was posted to Landlord's Account, now rectified)	Dr.	4,000	4,000
(c)	Drawings A/c To Sundry Expenses A/c (Goods drawn by proprietor were wrongly debited to Sundry Expenses Account, now rectified)	Dr.	1,000	1,000
(d)	Kapur To Kohli (Cash received from Kohli was posted to Kapur's Account, now rectified)	Dr.	2,000	2,000
(e)	Babu To Sabu (Cash paid to Babu was posted wrongly to Sabu's Account, now rectified)	Dr.	1,500	1,500