

VIDYA BHAWAN BALIKA VIDYA PITH

शक्तिउत्थानआश्रमलखीसरायबिहार

Class 11 commerce Sub. ACT Date 09.01.2021

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Trial Balance and Rectification of Errors

Question 9:

Rectify the following errors and ascertain the amount of difference in trial balance by preparing suspense account:

- Credit sales to Mohan Rs 7,000 were posted as Rs 9,000.
- Credit purchases from Rohan Rs 9,000 were posted as Rs 6,000.
- Goods returned to Rakesh Rs 4,000 were posted as Rs 5,000.
- Goods returned from Mahesh Rs 1,000 were posted as Rs 3,000.
- Cash sales Rs 2,000 were posted as Rs 200.

ANSWER:

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Suspense A/c Dr. To Mohan (Sold goods to Mohan Rs 7,000 wrongly posted as Rs 9,000, now rectified)		2,000	2,000
(b)	Suspense A/c Dr. To Rohan (Purchased goods from Rohan Rs 9,000 wrongly posted as Rs 6,000, now rectified)		3,000	3,000
(c)	Suspense A/c Dr. To Rakesh (Goods returned to Rakesh Rs 4,000 wrongly posted as Rs 5,000, now rectified)		1,000	1,000

(d)	Mahesh To Suspense A/c (Goods returned from Mahesh Rs 1,000 wrongly posted as 3,000, now rectified)	Dr.		2,000		2,000
(e)	Suspense A/c To Sales A/c (Goods sold for cash Rs 2,000 wrongly posted as Rs 200, now rectified)	Dr.		1,800		1,800

Suspense Account

Dr.				Cr.			
S. No.	Particulars	J.F.	Amount Rs	S. No.	Particulars	J.F.	Amount Rs
(a)	Mohan		2,000	(d)	Mahesh		2,000
(b)	Rohan		3,000				
(c)	Rakesh		1,000				
(e)	Sales		1,800		Balance c/d		5,800
			<u>7,800</u>				<u>7,800</u>

Note: In order to match answer with that of the answer given in the book it has been assumed that all the errors mentioned in this question are errors of partial omission.

Question 10:

Rectify the following errors :

- Credit sales to Mohan Rs 7,000 were posted to Karan.
- Credit purchases from Rohan Rs 9,000 were posted to Gobind.
- Goods returned to Rakesh Rs 4,000 were posted to Naresh.
- Goods returned from Mahesh Rs 1,000 were posted to Manish.
- Cash sales Rs 2,000 were posted to commission account.

ANSWER:

S. No.	Particulars	L.F.	Debit Amount Rs	Credit Amount Rs
(a)	Mohan Dr. To Karan (Goods sold to Mohan wrongly posted to Karan's Account, now rectified)		7,000	7,000
(b)	Gobind Dr. To Rohan (Goods purchased to Gobind wrongly posted to Rohan's Account, now rectified)		9,000	9,000
(c)	Rakesh Dr. To Naresh (Goods returned to Rakesh wrongly posted in Naresh's Account, now rectified)		4,000	4,000
(d)	Manish Dr. To Mahesh (Goods returned from Mahesh wrongly posted in Manish's Account, now rectified)		1,000	1,000
(e)	Commission A/c Dr. To Sales A/c (Goods sold for cash wrongly posted to Commission Account, now rectified)		2,000	2,000