



INDIAN SCHOOL AL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet No: 1	Topic: RECTIFICATION OF ERRORS

1. The error which can be disclosed by Trial balance-

- (a) Error of omission
- (b) Error of principal
- (c) Compensatory error
- (d) None of these.

2. Errors Committed by omitting entries in the Journal book is called

- (a) Error of commission
- (b) Error of principle
- (c) Error of omission
- (d) None of these.

3. If the two sides of Trial balance do not tally, which Account is opened

- (a) Suspense Account
- (b) Personal Account
- (c) Real Account
- (d) None of these.

4. Errors committed due to lack of basis of principle of Accounting are called

- (a) Compensating errors
- (b) Error of principle
- (c) Single sided error
- (d) None of these.

**5. If one error nullifies the effect of another error, such errors are called**

- a) Compensating errors
- (b) Error of principle
- (c) Single sided error
- (d) None of these.

6. Errors are rectified in this book-

- (a) Ledger book
- (b) Journal proper
- (c) Trial balance
- (d) None of these.

## Long Sums:

### 1. Rectify the following errors:

- (a) Sales book overcast by 700.
- (b) Purchases book overcast by 500.
- (c) Sales return book overcast by 300.
- (d) Purchase return book overcast by 200.

### 2. Rectify the following errors:

- (a) Sales book undercast by 300.
- (b) Purchases book undercast by 400.
- (c) Return Inwards book undercast by 200.
- (d) Return outwards book undercast by 100

### 3. Rectify the following errors:

- (a) Bills receivable book undercast by 300.
- (b) Debtors account has been overcast by 400.
- (c) Creditors account has been overcast by 200.
- (d) Bills payable account has been undercast by 100

### 4. Rectify the following errors:

- i. Credit sales to Mohan Rs. 7,000 were recorded as Rs.700.
- ii. Credit purchases from Rohan Rs. 9,000 were recorded. as Rs.900.
- iii. Goods returned to Rakesh Rs. 4,000 were recorded as Rs 400.
- iv. Goods returned from Mahesh Rs. 1,000 were recorded as Rs.100.

### 5. 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.

### 6. Rectify the following errors:

- 1. Credit Sales to Mohan Rs. 7,000 were recorded in purchases book.
- 2. Credit Purchases from Rita Rs. 9,00 were recorded in sales book.
- 3. Goods returned to Rakesh Rs. 4,000 were recorded in the sales return book.
- 4. Goods returned from Mahesh Rs. 1,000 were recorded in purchases return book.
- 5. Goods returned from Disha Rs. 2,000 were recorded in purchases book.

### 7. 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.

**8. Rectify the following errors**

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

**9. Rectify the following errors:**

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

**10. 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 Ridish Rs. 1,500 was posted to Sabu's account.

**11. Rectify the following errors assuming that suspense account was opened.**

- a. Credit sales to Mohana Rs. 7,000 were recorded in Purchase Book. However, Mohana's account was correctly debited.
- b. Credit purchases from Ronak Rs. 9,000 were recorded in sales book. However, Ronak's account was correctly credited.
- c. Goods returned to Amit Rs. 4,000 were recorded in sales return book. However, Amit's account was correctly debited.
- d. Goods returned from Mahesh Rs. 1,000 were recorded through purchases return book. However, Mahesh's account was correctly credited.
- e. Goods returned to Naresh Rs. 2,000 were recorded through purchases book. However, Naresh's account was correctly debited.

**12. Rectify the following errors:**

- a. Furniture purchased for Rs. 15,000 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.

**13. Rectify the following errors:**

- a. Depreciation provided on machinery Rs. 4,000 was not posted.
- b. Bad debts written off Rs. 500 were not posted.
- c. Discount allowed to a debtor Rs. 1500 on receiving cash from him was not posted.
- d. Discount allowed to a debtor Rs. 100 on receiving cash from him was not posted to discount account.
- e. Bill receivable for Rs. 12,000 received from a debtor was not posted.

**14. Rectify the following errors:**

- A. Depreciation provided on equipment Rs. 4,000 was posted as Rs. 400.
- B. Bad debts written off Rs. 5,000 were posted as Rs. 6,000.
- C. Discount allowed to a debtor Rs. 100 on receiving cash from him was posted as Rs. 60.
- D. Goods withdrawn by proprietor for personal use Rs. 800 were posted as Rs. 300.
- E. Bill receivable for Rs. 2,500 received from a debtor was posted as Rs. 3,500.

**15. Trial balance of Anurag did not agree. It showed an excess credit 10,000. Anurag put the difference to suspense account. He located the following errors:**

- (i) Sales return book over cast by ` 1,000.
- (ii) Purchases book was undercast by ` 600.
- (iii) In the sales book total of page no. 4 was carried forward to page 5 as ` 1,000 instead of ` 1,200 and total of page 8 was carried forward to page 9 as ` 5,600 instead of ` 5,000.
- (iv) Goods returned to Ram ` 1,000 were recorded through sales book.
- (v) Credit purchases from M & Co. ` 8,000 were recorded through sales book.
- (vi) Credit purchases from S & Co. ` 5,000 were recorded through sales book. However, S & Co. were correctly credited.
- (vii) Salary paid ` 2,000 was debited to employee's personal account.

**16. Trial balance of Rahul did not agree. Rahul put the difference to suspense account. Subsequently, he located the following errors. Rectify the above errors and prepare suspense account to ascertain the original difference in trial balance**

- (i) Wages paid for installation of Machinery ` 600 was posted to wages account.
- (ii) Repairs to Machinery ` 400 debited to Machinery account.
- (iii) Repairs paid for the overhauling of second hand machinery purchased ` 1,000 was debited to Repairs account.
- (iv) Own business material ` 8,000 and wages ` 2,000 were used for construction of building. No adjustment was made in the books.

(v) Furniture purchased for ₹ 5,000 was posted to purchase account as ₹ 500.

(vi) Old machinery sold to Karim at its book value of ₹ 2,000 was recorded through sales book.

(vii) Total of sales returns book ₹ 3,000 was not posted to the ledger.

**17. Trial balance of Anant Ram did not agree. It showed an excess credit of ₹ 16,000. He put the difference to suspense account. Subsequently the following errors were located:**

(i) Cash received from Mohit ₹ 4,000 was posted to Mahesh as ₹ 1,000.

(ii) Cheque for ₹ 5,800 received from Arnav in full settlement of his account of ₹ 6,000, was dishonoured. No entry was passed in the books on dishonour of the cheque.

(iii) ₹ 800 received from Khanna, whose account had previously been written off as bad, was credited to his account.

(iv) Credit sales to Manav for ₹ 5,000 was recorded through the purchases book as ₹ 2,000.

(v) Purchases book undercast by ₹ 1,000.

(vi) Repairs on machinery ₹ 1,600 wrongly debited to Machinery account as ₹ 1,000.

(vii) Goods returned by Nathu ₹ 3,000 were taken into stock. No entry was recorded in the books.

**18. Trial balance of Anuj did not agree. It showed an excess credit of ₹ 6,000. He put the difference to suspense account. He discovered the following errors**

(a) Cash received from Ravish ₹ 8,000 posted to his account as ₹ 6,000.

(b) Returns inwards book overcast by ₹ 1,000.

(c) Total of sales book ₹ 10,000 was not posted to Sales account.

(d) Credit purchases from Nanak ₹ 7,000 were recorded in sales Book. However, Nanak's account was correctly credited.

(e) Machinery purchased for ₹ 10,000 was posted to purchases account.