INDIAN SCHOOLAL WADI AL KABIR

Class: XI	Department: Commerce
Worksheet no: 1	Topic: Rectification of Errors

1. How will you rectify the following errors?
i. Purchases Book is overcast by Rs.10,000.
ii. Purchases Return Book is overcast by Rs.1,000.
iii. Purchases Return Book's balance is carried forward in excess by Rs.100.
iv. Purchases Book's balance is carried forward in excess by Rs.1,000.
v. Sales Book is short casted by Rs.5,000.

2. Pass rectification entries.
i. Sales Return Book is short casted by Rs.500.
ii. Balance of Sales Book is carried forward short by Rs.1,000.
iii. Balance of Sales Return Book is carried forward short by Rs.100.
iv, Sales Book is overcast by Rs.5,000.
v. Sales Return Book is short casted by Rs.500.

3. Rectify the following journals by passing the entry.
i. Salary of Rs.5,000 paid to Rahul was not posted to Salaries Account.
ii. Sales to Amrish of Rs.1,430 posted to his account as Rs.1,340.
iii. Sales to Vijay of Rs.2,470 posted to his account as Rs.2,740.
iv. Purchases from Pal of Rs.1,430 posted to his account as Rs.1,340.
v. The total of the Sales Book Rs. 1,000 has not been posted to the Sales Account.
vi. Rs.1,000 paid as installation charges of a new machine has been debited to Repairs Account.
vii. Goods costing Rs.4,000 taken by the proprietor for personal use have been debited to Debtor's Account.
viii. Rs.1,000 paid for repairs to building have been debited to Building Account.

4. Following errors are discovered in the books of Sit Ram Lal. Make the necessary entries to rectify them:
(i) An amount of Rs.3,000 withdrawn by the proprietor of the firm for his personal use was posted to the Travelling Expense Account.
(ii) An amount of Rs.175 for a credit sale to R. Gopalan correctly entered in the Sale Book, has been debited to his account as Rs.157
(iii) Office Rent of Rs.15,000 was debited to the Personal Account of the landlord.
(iv) Salary paid to an employee, Mr. Ajay, is debited to his Personal Account Rs.3,000.
(v) Purchase of chair from Happy Traders for Rs.35 has been entered in the Purchases Book as Rs.53.

5. Give the rectifying entries of the following:
i. Sales of Rs.20,000 to Manoj were recorded as Rs.2,000 in the Sales Book.
ii. An amount of Rs.25,000 spent for the extension of machinery has been debited to the

Wages Account.
iii. Discount received from Ram and Co. Rs.350, has not been entered in the discount column of the Cash Book.
iv. Goods of Rs.3,000 sold to Mahesh were recorded in the Purchases Book.

6. Correct the following errors in Hari's Books:
i. Credit sale of Rs.132 to R. Krishan correctly entered in Sales Journal but posted to his account as Rs.312.
ii. The total of the credit side of Ramesh's Account was overcast by Rs.2,000.
iii. Total of the Purchases Journal of Rs.5,250 has been posted to Purchases Account as Rs.5,205.
iv. Printer purchased from R. Ltd. forRs.4,000 on credit was entered in the Purchases Book.
v. An item of `2,000 entered in the Sales Return Book was posted to the debit of Pandey who had returned the goods.

7. Pass Journal entries rectifying the following errors:
i. A cheque for Rs.10,000 was received from Ranjan on which Rs.200 Cash Discount was allowed. The cheque was not honoured on due date and the amount of discount was credited to Discount Received Account.
ii. Rs.2,000 paid as wages for machinery installation was debited to Wages Account.
iii. Rs.5,000 received from Rakesh were credited to his Personal Account. The amount had been written off as bad debt earlier.
iv. Repair bill of machinery was recorded as Rs.100 against the bill amount of Rs.1,000.

8. Pass Journal entries to rectify the errors in the following cases:
i. A purchase of goods from David amounting to Rs.150 has been wrongly passed through the Sales Book.
ii. A credit sale of goods of Rs.120 to Peter has been wrongly passed through the Purchases Book.
iii. Rs.200, salary paid to Cashier, B. Naidu, stands wrongly debited to his Personal Account.
iv. Rs.100 received from Shaw and Co. have been wrongly entered as from Shah and Co.
v. Ramesh's Account was credited with Rs.840 twice instead of once.

9. There was an error in the Trial Balance of Ram Gopal on 31st March, 2013 and the difference in books was carried to the Suspense Account. On going through the books, you find that:
i. Rs.540 received from M. Mehta was posted to the debit side of his account.
ii. Rs.100 being purchases return was posted to the debit of the Purchases Account.
iii. Discount of Rs.300 received was posted to the debit of the Discount Account.
iv. Rs.374 paid for motor car repairs was debited to the Motor Car Account as Rs.717
v. Rs.400 paid to Chameli was debited to the account of Shefali.
Pass the Journal entries to rectify the above errors and state what amount was carried to the Suspense Account.

10. The accountant of a firm finds that the Trial Balance as on 31st December, 2015 is out by an excess debit of Rs.283. He placed the amount in the Suspense Account. In the first week of January, 2025, he discovered the following errors. Pass the Journal entries necessary to rectify these errors and show the Suspense Account as it would appear at the end of the week.
i. Cash paid to Ashok, Rs.75, was posted to the credit of Amar as Rs.57.
ii. Discount allowed by Hrithik of Rs.5 was not entered in the Cash Book but Hrithik stands

debited correctly.
iii. No entry was made for goods worth Rs.40 taken away by proprietor for personal use.
iv. Rs.500 received from PC Chandra for interest on loan advanced to them were recorded in the Cash Book. But the entry was not posted in the Ledger.
v. The total of Returns Outward Book was short by Rs.100.

11. The bookkeeper of a firm found that his Trial Balance was out (excess credit) by Rs.742. He placed the amount in a Suspense Account and subsequently found the following errors:
i. A discount of Rs.188 was allowed to Animesh but in his account only Rs.100 is recorded.
ii. The total of the Purchases Book was Rs.1,000 short.
iii. A sale of Rs.375 to Kamini was entered in the Sales Book as Rs.735.
iv. From the Purchases Book, Bose's Account was debited with Rs.175.
v. Cash Rs.250 received from Maitri against debt previously written off was credited to his account.
vi. Purchase of office furniture worth Rs.750 on credit from Delhi Furniture Ltd. was entered in the Purchases Book.
vii. While carrying forward the total of the Sales Book from one page to another the amount of Rs.11,358 was written as Rs.11,538.
viii. The proprietor took goods of the value of Rs.150 for his domestic consumption. No record of it has been made in the books.
ix. Repairs bill for the proprietor's personal car Rs.410, has been paid by the firm and debited to the Repairs Account.
x. A sale to Kaushik of Rs.700 has been recorded in the Purchases Book.
Rectify the errors by means of suitable Journal entries and show the Suspense Account.

12. Rectify the following errors found in the books of Mr. Bimal Trial Balance had Rs.930 excess credit. The difference has been posted to a Suspense Account:
i. The total of Returns Inward Book has been cast Rs.1,000 short.
ii. The purchase of an office furniture costing Rs.3,000 has been passed through the Purchases Book.
iii. Rs.3,750 paid for wages to workmen for making showcases had been charged to the Wages Account.
iv. A purchase of Rs.670 had been posted to the Creditors Account as Rs.600.
v. A cheque for Rs.2,000 received from Mr.Piyush had been dishonoured and was passed to the debit of the Allowances Account.
After rectification reflect the transactions in the Suspense Account.

13. The Trial Balance of Mr. Sengupta did not agree and the difference in books was carried to a Suspense Account. Pass the entries required to rectify the following errors which accounted for the difference. Also, prepare the Suspense Account and find the difference in Trial Balance.
i. A Sales Invoice for Rs.1,000 for goods sold on credit to Mr. Bose was entered in the Purchases Book but in the Ledger, the amount was correctly debited to the account of Mr. Bose
ii. Goods bought on credit from Lal Chand for Rs.1,500 were wrongly debited to his account as Rs.5,100.
iii. An amount of Rs.275 was posted as Rs.325 to the debit side of the Commission Account.
iv. The Sales Book for the month of April was undercast by Rs.100.
v. Rs.460 paid for building repairs was debited to the Building Account as Rs.640.

MULTIPLE CHOICE QUESTIONS:

1.If an amount received from a debtor is not posted to his account, it is an example of:
(A) Error of partial omission
(B) Error of commission
(C) Error of principle
(D) Compensating error

2.Purchase of machinery recorded in Purchases Book is an example of:
(A) Compensating error
(B) Error of omission
(C) Error of posting
(D) Error of principle

3. Which of the following errors will not affect the trial balance?
(A) Error of posting
(B) Error of omission
(C) Wrong totalling in the Trial Balance
(D) Wrong posting of an amount in one side only

4.A suspense account is opened when:
(A) Trial balance agrees
(B) Trial balance does not agree
(C) All errors are rectified
(D) Only one-sided errors exist

5.Which of the following errors will not affect the agreement of the trial balance?
(A) Errors of principle
(B) Wrong totaling of subsidiary books
(C) Posting an entry on the wrong side of an account
(D) Omitting an account balance from the trial balance

6. Which of the following is an example of an error of principle?
(A) Treating capital expenditure as revenue expenditure
(B) Posting wrong amount
(C) Omitting an entry from the journal
(D) Adding error in the Trial Balance

7. Which type of error occurs when the correct amount is written in the wrong account?
(A) Error of principle
(B) Error of posting
(C) Error of commission
(D) Error of omission

8.Rent paid to landlord ₹5,000 was debited to Landlord's A/c. The rectification entry will be:
(A) Suspense A/c Dr. ₹5,000; To Rent A/c ₹5,000
(B) Landlord A/c Dr. ₹5,000; To Rent A/c ₹5,000

(C) Rent A/c Dr. ₹5,000; To Landlord A/c ₹5,000
(D) Rent A/c Dr. ₹10,000; To Landlord A/c ₹10,000

9. Goods worth ₹2,000 returned by a customer were recorded in Purchases Return Book, but customer account was correctly credited. The rectifying entry is:
(A) Sales Return A/c Dr. ₹2,000; To Purchases Return A/c ₹2,000
(B) Purchases Return A/c Dr. ₹2,000; Sales Return A/c Dr ₹2,000; To suspense A/c ₹4,000
(C) Sales A/c Dr. ₹2,000; To Purchases A/c ₹2,000
(D) Suspense A/c Dr ₹2,000; Sales Return A/c Dr ₹2,000; To Purchases Return A/c ₹2,000

10. Goods worth ₹5,000 purchased from Ramesh were posted to his account as ₹500. The rectification entry is:
(A) Suspense A/c Dr. ₹4,500; To Ramesh A/c ₹4,500
(B) Purchases A/c Dr. ₹4,500; To Suspense A/c ₹4,500
(C) Ramesh A/c Dr. ₹4,500; To Purchases A/c ₹4,500
(D) No rectification needed.

11. Goods sold to Mohan for ₹2,500 were posted to his account as ₹5,200. Which of the following will correctly rectify the error?
(A) Suspense A/c Dr. ₹2,700; To Mohan A/c ₹2,700
(B) Mohan A/c Dr. ₹2,700; To Suspense A/c ₹2,700
(C) Sales A/c Dr. ₹2,700; To Suspense A/c ₹2,700
(D) Suspense A/c Dr. ₹2,700; To Sales A/c ₹2,700

12. A cheque for ₹3,000 received from a customer was correctly entered in the Cash Book but omitted to be posted in his account. The rectification entry will be:
(A) Customer's A/c Dr. ₹3,000; To Suspense A/c ₹3,000
(B) Suspense A/c Dr. ₹3,000; To Customer's A/c ₹3,000
(C) Cash A/c Dr. ₹6,000; To Customer's A/c ₹3,000; To Suspense A/c ₹3,000
(D) Cash A/c Dr. ₹3,000; To Customer's A/c ₹3,000