Rectification of Errors

Rectification of errors is referred to as the procedure of revising mistakes made in recording transactions. These mistakes can occur while posting entries to ledger accounts, classifying accounts, carrying balance forward, etc.

The errors are broadly classified into two types:

1. Rectification of errors that do not influence the trial balance
2. Rectification of errors that influence the trial balance

Rectification of errors that do not influence the trial balance

Rectification of errors that do not influence the trial balance include errors that involve errors on both sides of debit and credit and can be rectified by passing a journal entry.

These errors impact two accounts simultaneously and are therefore known as two-sided errors. The errors can occur both on the debit and credit side of the account and need to be corrected or rectified by passing a journal entry to correct the debit and credit.

An error can be rectified by reversing the impact of wrong entry on debit and credit side and restoring the correct debit and credit entry.

Whenever there is excess credit or shortage in debit, then debiting the concerned account is done, similarly when there is shortage of credit and excess of debit, then the concerned account should be credited.

Example

Credit sales to Rajesh of ₹ 5,000 were not recorded in the sales book. Rectify the error.

The rectification of this error will be as follows:

Rajesh's A/c Dr. 5000

To Sales A/c 5000

(Being credit sales to Rajesh recorded correctly)

Rectification of errors that influence the trial balance

Rectification of errors that influence the trial balance occurs on any one side of the trial balance and such errors can only be rectified by passing a journal entry along with opening of a suspense account.

Such errors are also known as one sided errors as it impacts only one side of the account (either debit or credit). Such errors are rectified by adding a note in account or by passing a journal entry by creation of a Suspense account.

The process of rectification is as follows:

1. Identification of account having error.
2. Determine the shortage or excess in the account.

3. If any difference is created due to excess credit and shortage in debit, then debit the account with the difference amount as determined earlier.
4. If any difference is due to excess debit and shortage of credit, then credit the account with the difference.
5. Finally, complete the rectification by debiting or crediting the suspense account.

Example

Depreciation written off on machinery ₹4000 not recorded in Machinery account

Suspense A/c Dr. 4000

To Machinery A/c 4000

(Being rectification towards omission of posting in machinery account)

Practical Problems:

1. Rectify the following errors :

  i.   Credit sales to Mohan ₹ 7,000 were not recorded.
  ii.   Credit purchases from Rohan ₹ 9,000 were not recorded.
  iii. Goods returned to Rakesh ₹ 4,000 were not recorded.
  iv.   Goods returned from Mahesh ₹ 1,000 were not recorded.

The following journal recordings will be required to rectify these errors.

  i.   As credit sales to Mohan were not recorded, the rectification would be to record them.
  ii.   As credit purchases from Rohan were not recorded, the rectification would be to record them.
  iii. As goods returned to Rakesh were not recorded, the rectification would be to record them.
  iv.   As goods returned to Mahesh were not recorded, the rectification would be to record them.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's AccountDr. To Sales A/c (Being Credit Sales to Mohan, Error rectification recording, not recorded earlier)		7,000	7,000
ii.		Purchases AccountDr.		9,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Rohan's A/c (Being Credit purchases from Rohan, Error rectification recording, not recorded earlier)			9,000
iii.	Rakesh'sDr.		4,000	
	To Purchases Return A/c (Being Purchases return to Rakesh, Error rectification recording, not recorded earlier)			4,000
iv.	Sales Return A/cDr.		1,000	
	To Mahesh's A/c (Being Purchases return from Mahesh, Error rectification recording, not recorded earlier)			1,000

2. Rectify the following errors :
  i. **Credit sales to Mohan ₹ 7,000 were recorded as ₹ 700.**
  ii. **Credit purchases from Rohan ₹ 9,000 were recorded. as ₹ 900.**
  iii. **Goods returned to Rakesh ₹ 4,000 were recorded as ₹ 400.**
  iv. **Goods returned from Mahesh ₹ 1,000 were recorded as ₹ 100.**
The following journal recordings will be required to rectify these errors.

  i. A credit sales to Mohan were recorded with a lower value, the rectification would be to record the rectification entry ₹ 7,000 – ₹ 700 = ₹ 6,300.
  ii. As credit purchases from Rohan were recorded with a lower value, the rectification would be to record the rectification entry ₹ 9,000 – ₹ 900 = ₹ 8,100
  iii. As goods returned to Rakesh were recorded with a lower value, the rectification would be to record the rectification entry ₹ 4,000 – ₹ 400 = ₹ 3,600
  iv. As goods returned from Mahesh were recorded with a lower value, the rectification would be tor record the rectification entry ₹ 1,000 – ₹ 100 = ₹ 900.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's AccountDr.		6,300	
		To Sales A/c (Being Credit Sales to Mohan, Error rectification recording, ₹ 7,000 was recorded as ₹ 700)			6,300
ii.		Purchases AccountDr.		8,100	
		To Rohan's A/c (Being Credit purchases from Rohan, Error rectification recording, ₹ 9,000 was recorded as ₹ 900)			8,100
iii.		Rakesh's AccountDr.		3,600	
		To purchases return A/c (Being Goods returned to Rakesh, Error rectification recording, ₹ 4,000 was recorded as ₹ 400)			3,600
iv.		Sales Return AccountDr.		900	
		To Mahesh's A/c (Being Goods returned from Mahesh, Error rectification recording, ₹ 1,000 was recorded as ₹ 100)			900

3. Rectify the following errors :
   i.   **Credit sales to Mohan ₹ 7,000 were recorded as ₹ 7,200.**
   ii.   **Credit purchases from Rohan ₹ 9,000 were recorded as ₹ 9,900.**
   iii.   **Goods returned to Rakesh ₹ 4,000 were recorded as ₹ 4,040.**
   iv.   **Goods returned from Mahesh ₹ 1,000 were recorded as ₹ 1,600.**
The following journal recordings will be required to rectify these errors.

i. A credit sales to Mohan were recorded with a higher value, the rectification would be to record the rectification entry ₹ 7,200 – ₹ 7000 = ₹ 200.

ii. Credit purchases from Rohan were recorded with a higher value, the rectification would be to record the rectification entry ₹ 9,900 – ₹ 9,000 = ₹ 900

iii. Goods returned to Rakesh were recorded with a higher value, the rectification would be to record the rectification entry ₹ 4,040 – ₹ 4,000 = ₹ 40

iv. Goods returned from Mahesh were recorded with a higher value, the rectification would be to record the rectification entry ₹ 1,600 – ₹ 1,000 = ₹ 600

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Sales A/cDr.		200	
		To Mohan's A/c (Being Credit Sales to Mohan, Error rectification recording, ₹ 7,000 was recorded as ₹ 7,200)			200
ii.		Rohan's A/cDr.		900	
		To Purchases A/c (Being Goods purchased from Rohan, Error rectification recording, ₹ 9,000 was recorded as ₹ 9,900)			900
iii.		Purchases Return A/cDr.		40	
		To Rakesh's A/c (Being Goods returned to Rakesh, Error rectification recording, ₹ 4,040 was recorded as ₹ 4,000)			40
iv		Mahesh's A/cDr.		600	
		To Sales return A/c (Being Goods returned from Mahesh, Error rectification recording, ₹ 1,000 was recorded as ₹ 1,600)			600

4. Rectify the following errors :
   a. **Salary paid ₹ 5,000 was debited to employee's personal account.**
   b. **Rent Paid ₹ 4,000 was posted to landlord's personal account.**
   c. **Goods withdrawn by proprietor for personal use ₹ 1,000 were debited to sundry expenses account.**
   d. **Cash received from Kohli ₹ 2,000 was posted to Kapur's account.**
   e. **Cash paid to Babu ₹ 1,500 was posted to Sabu's account.**

The following journal recordings will be required to rectify these errors.

i.   Salary paid was debited to the employee's personal account, the rectification entry would be to debit the salary account and credit the employee's account.

ii. Rent paid was posted to the landlord's personal account, the rectification would be to debit the rent account with the rent paid, and credit the land lord's account.

iii. Goods withdrawn by proprietor for personal use were debited to sundry account, the rectification entry would be to debit the drawings account and credit the sundry expenses account.

iv. Cash received from Kohli was posted to Kapur's account, the rectification entry would be to debit the Kapur's account and then correctly credit Kohli's account

v.   Cash paid to Babu was posted to Sabu's account, the retification entry would be to debit correctly Babu's account and correct Sabu's account by crediting the debited entry.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Salary AccountDr.		5,000	
		To Employee's A/c (Being Salary paid to the employee, Error rectification recording, was errouneously credited to the employee's personal account)			5,000
ii.		Rent AccountDr.		4,000	
		To Landlord's A/c (Being Rent paid to the landlord, Error rectification recording, was errouneously credited to the landlord's personal account)			4,000
iii.		Drawings AccountDr.		1,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Debit Amount ₹	Credit Amount ₹
	To Sundry Expenses A/c (Being Goods drawn by the proprietor for personal use, Error rectification recording, was errouneously debited to the sundry expenses account)			1,000
iv.	Kapur's AccountDr.		2,000	
	To Kohli's A/c (Being Cash received from Kohli, Error rectification recording, was errouneously posted to Kapur's account)			2,000
v.	Babu's AccountDr.		1,500	
	To Sabu's A/c (Being Cash paid to Babu, Error rectification recording, was errouneously posted to Sabu's account)			1,500

5. Rectify the following errors :

1. **Credit Sales to Mohan ₹ 7,000 were recorded in purchases book.**
2. **Credit Purchases from Rohan ₹ 9,00 were recorded in sales book.**
3. **Goods returned to Rakesh ₹ 4,000 were recorded in the sales return book.**
4. **Goods returned from Mahesh ₹ 1,000 were recorded in purchases return book.**
5. **Goods returned from Nahesh ₹ 2,000 were recorded in purchases book.**

The following journal recordings will be required to rectify these errors.

i. Credit sales to Mohan were recorded in purchases book, the rectification entry would be
   - Due to this error, Mohan's account would have been credited with ₹ 7,000 instead of debiting it. So, Mohan's account should be debited with ₹ 7,000 to rectify it. The purchases account which was wrongly debited with ₹ 7,000 should be credited with ₹ 7,000 to rectify the error.
   - Mohan's account should be debited with ₹ 7,000 to actually reflect the transaction that has taken place and the accordingly the sales account should be credited.

ii. Credit purchases from Rohan were recorded in sales book. The rectification entry would be
- Due to this error, Sales account has been credited and hence it should be credited with ₹ 900, to rectify the error. On the other side Rohan's account is errorneously debited with ₹ 900 and hence Rohan's account should be credited with ₹ 900 to rectify it.
- To reflect the actual transaction, Purchases account should be debited with ₹ 900 and Rohan's account should be credited with ₹ 900

iii. Goods returned to Rakesh were recorded in the sales return book. The rectification entry would be
- Due to this error, the sales return account is debited with ₹ 4,000 and hence it should be credited with ₹ 4,000 to rectify this error. On the other side Rakesh's account is wrongly credited with ₹ 4,000 and hence Rakesh's account should be credited with ₹ 4,000 to rectify it.
- To reflect the actual transaction, Rakesh's account should be debited with ₹ 4,000 and purchases return account should be credited with ₹ 4,000

iv. Goods returned to Mahesh were recorded in the purchases returns book. The rectification entry would be as follows:
- Due to this error, the purchases return account is wrongly credited with ₹ 1,000 and hence it should be debited with ₹ 1,000. On the other hand, Mahesh's account which is debited with ₹ 1,000 should be credited with ₹ 1,000 to rectify it.
- To reflect the actual transaction the Sales returned account should be debited with ₹ 1,000 and Mahesh's account should be credited with ₹ 1,000.

v. Goods returned from Mahesh ₹ 2,000 were recorded in the purchases book. The rectification entries would be as follows:
- Due to this error, purchases account is wrongly debited with ₹ 2,000 and hence it should be credited. Mahesh's account would have been credited with ₹ 2,000 and hence there is no rectification required to Mahesh's account.
- To reflect the actual transaction the sales return account should be debited with ₹ 2,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's AccountDr.		14,000	
		To Sales A/c			7,000
		To Purchases A/c (Being Credit Sales to Mohan, Error rectification recording, Was errouneously recorded in purchases book)			7,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
ii.		Sales AccountDr.		900	
		Purchases AccountDr.		900	
		To Rohan's A/c (Being Credit Purchases from Rohan, Error rectification recording, Was errouneously recorded in Sales book)			1,800
iii.		Rakesh AccountDr.		8,000	
		To Purchases Return A/c			4,000
		To Sales Return A/c (Being Goods returned to Rakesh, Error rectification recording, Was errouneously recorded in sales return book)			4,000
iv.		Sales Return AccountDr.		1,000	
		Purchases Return AccountDr.		1,000	
		To Mahesh's A/c (Being Goods returned from Mahesh, Error rectification recording, Was errouneously recorded in Purchases return book)			1,800
v.		Sales Return A/cDr.		2,000	
		To Purchases A/c (Being Goods returned from Mahesh, Error			2,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	rectification recording, Was errouneously recorded in Purchases book)			

6. 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.**

The following journal recordings will be required to rectify these errors.

   i. Sales book is overcast (on the credit side) by ₹ 600, the rectification entry would be to debit ₹ 600 and credit ₹ 600 to the suspense account.
   ii. Purchases book is overcast (on the debit side) by ₹ 500, the rectification entry would be to credit ₹ 600 and debit ₹ 500 to suspese account
   iii. Sales return book is overcast (on the debit side) by ₹ 300, the rectification entry would be to credit ₹ 300 to the sales return account and to debit ₹ 300 to the suspense account.
   iv. Purchases return account book is overcast (on the credit side) by ₹ 200, the rectification entry would be to debit ₹ 200 to the purchases return account and credit ₹ 200 to the suspense account.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Sales AccountDr.		700	
		To Suspense A/c (Being Sales book overcast by ₹ 700, Error rectification recording)			700
ii.		Suspense AccountDr.		500	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Purchases A/c (Being Purchases book overcast by ₹ 500, Error rectification recording)			500
iii.	Suspense AccountDr.		300	
	To Sales Return A/c (Being Sales Return book overcast by ₹ 300, Error rectification recording)			300
i.	Purchases Return AccountDr.		200	
	To Suspense A/c (Being Purchases return book overcast by ₹ 700, Error rectification recording)			200

7. 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.**

The following journal recordings will be required to rectify these errors.

   i.   Sales book is undercast (on the credit side) by ₹ 300, the rectification entry would be to credit ₹ 300 and debit ₹ 600 to the suspense account.
   ii. Purchsaes book is undercast (on the debit side) by ₹ 400, the rectification entry would be to debit ₹ 400 and credit ₹ 400 to the suspense account.
   iii. Return inward is undercast (on the debit side) by ₹ 200, the rectification entry would be to debit ₹ 200 and to credit ₹ 200 to the suspense account.
   iv. Return outwards is undercast (on the credit side) by ₹ 100, the rectification entry would be to credit ₹ 100 and to debit ₹ 100 to the suspense account.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		300	
		To Sales A/c			300
		(Being Sales book is undercast by ₹ 300, Error rectification recording)			
ii.		Purchases A/cDr.		400	
		To Suspense A/c			400
		(Being Purchases book is undercast by ₹ 400, Error rectification recording)			
iii.		Return inwards A/cDr.		200	
		To Suspense A/c			200
		(Being Return inwards book is undercast by ₹ 200, Error rectification recording)			
iv.		Suspense A/cDr.		100	
		To Return outwards A/c			100
		(Being Return outwards book is undercast by ₹ 100, Error rectification recording)			

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

   a. **Credit sales to Mohan ₹ 7,000 were not posted.**
   b. **Credit purchases from Rohan ₹ 9,000 were not posted.**
   c. **Goods returned to Rakesh ₹ 4,000 were not posted.**
   d. **Goods returned from Mahesh ₹ 1,000 were not posted.**
   e. **Cash paid to Ganesh ₹ 3,000 was not posted.**
   f. **Cash sales ₹ 2,000 were not posted.**

The following journal recordings will be required to rectify these errors.

i. Credit sales to Mohan were not posted, the rectification entry would be to post the credit sales to Mohan.
ii. Credit purchases from Rohan were not posted, the rectification entry would be to post the credit purchases from Rohan.
iii. Goods returned to Rakesh were not posted, the rectification entry would be to post the goods returned to Rakesh.
iv. Goods returned from Mahesh were not posted, the rectification entry would be to post the goods returned to Mahesh.
v. Cash paid to Ganesh was not posted, the rectification entry would be to post the cash paid to Ganesh.
vi. Cash sales were not posted, the rectification entry would be to post the cash sales.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's A/cDr.		7,000	
		To Suspense A/c (Being Credit sales to Mohan, Error rectification recording, recording was missing)			7,000
ii.		Suspense A/cDr.		9,000	
		To Rohan's A/c (Being Credit purchases from Rohan, Error rectification recording, recording was missing)			9,000
iii.		Rakesh's A/cDr.		4,000	
		To Suspense A/c (Being Goods returned to Rakesh, Error rectification recording, recording was missing)			4,000
iv.		Suspense A/cDr.		1,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Mahesh's A/c (Being Goods returned from Mahesh, Error rectification recording, recording was missing)			1,000
v.	Ganesh's A/cDr.		3,000	
	To Suspense A/c (Being Cash paid to Ganesh, Error rectification recording, recording was missing)			3,000
vi.	Suspense A/cDr.		2,000	
	To Sales A/c (Being Cash sales, Error rectification recording, recoding was missing)			2,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Rohan's A/c		9,000		By Mohan's A/c		7,000
	To Mahesh's A/c		1,000		By Rakesh's A/c		4,000
	To Sales A/c		2,000		By Ganesh's A/c		3,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Balance c/d		2,000				
	Total		14,000		Total		14,000

9. Rectify the following errors and ascertain the amount of difference in trial balance by preparing suspense account :
   a. **Credit sales to Mohan ₹ 7,000 were posted as ₹ 9,000.**
   b. **Credit purchases from Rohan ₹ 9,000 were posted as ₹ 6,000.**
   c. **Goods returned to Rakesh ₹ 4,000 were posted as ₹ 5,000.**
   d. **Goods returned from Mahesh ₹ 1,000 were posted as ₹ 3,000.**
   e. **Cash sales ₹ 2,000 were posted as ₹ 200.**

The following journal recordings will be required to rectify these errors.

   i.   Credit sales to Mohan were posted (debited) as ₹ 9,000 instead of ₹ 7,000, the rectification entry would be credit the excess ₹ 2,000 to Mohan's account.
   ii. Credit purchases from Rohan were posted (credited) as ₹ 6,000 instead of ₹ 9,000, the rectification entry would be to credit the difference of ₹ 3,000 to Rohan's account (it'll then be ₹ 6,000 +₹ 3,000 = ₹ 9,000)
   iii. Goods returned to Rakesh were posted (debited) as ₹ 5,000 instead of ₹ 4,000, the rectification entry would be to credit the excess ₹ 1,000 to Rakesh's account.
   iv. Goods returned from Mahesh were posted(credited) as ₹ 3,000 instead of ₹ 1,000, the rectification entry would be to debit the excess amount of ₹ 2,000 credited to Mahesh.
   v.   Cash sales were posted (credited) as ₹ 200 instead of ₹ 2,000, the rectification entry would be to credit the sales account with the remaining ₹ 1,800 to make it it a total ₹ 2,000 credit.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		2,000	
		To Mohan's A/c (Being Credit Sales to Mohan, Error rectification recording, was posted as ₹ 9,000 instead of ₹ 7,000)			2,000
ii.		Suspense A/cDr.		3,000	
		To Rohan's A/c (Being Credit Purchases from Mohan, Error rectification recording, was posted as ₹ 6,000 instead of ₹ 9,000)			3,000
iii.		Suspense A/cDr.		1,000	
		To Rakesh's A/c (Being Goods returned to Rakesh, Error rectification recording, was posted as ₹ 5,000 instead of ₹ 4,000)			1,000
iv.		Mahesh's A/cDr.		2,000	
		To Suspense A/c (Being Goods returned from Mahesh, Error rectification recording, was posted as ₹ 3,000 instead of ₹ 1,000)			2,000
v.		Suspense A/cDr.		1,800	
		To Sales A/c (Being goods sold for cash, Error rectification recording, was posted as ₹ 200 instead of ₹ 2,000)			1,800

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Mohan's A/c		2,000		By Mahesh's A/c		2,000
	To Rohan's A/c		3,000		By Balance c/d		5,800
	To Rakesh's A/c		1,000				
	To Sales A/c		1,800				
	Total		7,800		Total		7,800

10. Rectify the following errors :
   a. **Credit sales to Mohan ₹ 7,000 were posted to Karan.**
   b. **Credit purchases from Rohan ₹ 9,000 were posted to Gobind.**
   c. **Goods returned to Rakesh ₹ 4,000 were posted to Naresh.**
   d. **Goods returned from Mahesh ₹ 1,000 were posted to Manish.**
   e. **Cash sales ₹ 2,000 were posted to commission account.**

The following journal recordings will be required to rectify these errors.

   i. Credit sales to Mohan were posted (debited) Karan, the rectification entry would be credit the amount debited to Karan's account and debit Mohan's account.
   ii. Credit purchases from Rohan were posted (credited) to Gobind, the rectification entry would be to debit the amount credited to Gobind's account and credit Rohan's account.
   iii. Goods returned to Rakesh were posted (debited) to Naresh, the rectification entry would be to credit the amount debited from Naresh's account and debit Rakesh's account.
   iv. Goods returned from Mahesh were posted (credited) to Manish, the rectification entry would be to debit the amount to credited Manish's account and credit Mahesh's account.
   v. Cash sales were posted (credited) to commission account, the rectification entry would be to debit the amount credited to commission account and credit Sales account

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's A/cDr.		7,000	
		To Karan A/c (Being Being Credit sales to Mohan, Error rectification recording, errneously recorded in Karan's account)			7,000
ii.		Gobind's A/cDr.		9,000	
		To Rohan's A/c (Being Credit purchases from Rohan, Error rectification recording, errneously recorded in Gobind's account)			9,000
iii.		Rakesh's A/cDr.		4,000	
		To Naresh's A/c (Being Goods returned to Rakesh, Error rectification recording, errneously recorded in Naresh's account)			4,000
iv.		Manish's A/cDr.		1,000	
		To Mahesh's A/c (Being Goods returned from Mahesh, Error rectification recording, errneously recorded in Manish's account)			1,000
v.		Commission A/cDr.		2,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Sales A/c (Being Cash sales, Error rectification recording, errneously recorded in commission account)			1,000

11. Rectify the following errors assuming that a suspense account was opened. Ascertain the difference in trial balance.

   a. Credit sales to Mohan ₹ 7,000 were posted to the credit of his account.
   b. Credit purchases from Rohan ₹ 9,000 were posted to the debit of his account as ₹ 6,000.
   c. Goods returned to Rakesh ₹ 4,000 were posted to the credit of his account.
   d. Goods returned from Mahesh ₹ 1,000 were posted to the debit of his account as ₹ 2,000.
   e. Cash sales ₹ 2,000 were posted to the debit of sales account as ₹ 5,000.

The following journal recordings will be required to rectify these errors.

   i. Credit sales to Mohan were credited to Mohan's account (instead of debiting), the rectification entry would be to
     1. Debit Mohan's account to rectify the wrongly credited amount of ₹ 7,000
     2. Debit Mohan's account with the actual amount of ₹ 7,000
   ii. Credit purchases from Rohan were debited to Rohan's account (instead of crediting), the rectification entry would be
     • Credit Rohan's account to rectify the wrongly debited amount of ₹ 6,000
     • Credit Rohan's account with the actual amount of ₹ 9,000
   iii. Goods returned to Rakesh were credited to his account (instead of debiting), the rectification entry would be
     • Debit Rakesh's account to rectify the errouneously credited amount of ₹ 4,000
     • Debit Rakesh's account with the actual amount of ₹ 4,000
   iv. Goods return from Mahesh were debited from his account, the rectification entry would be
     • Credit Mahesh's account to rectify the wrongly debited amount of ₹ 2,000
     • Credit Mahesh's account with the actual amount of ₹ 1,000
   v. Cash sales were debited (instead of crediting), the rectification entry would be
     • Credit the sales account to rectify the wrongly debited amount of ₹ 5,000
     • Credit the sales account with the actual amount of ₹ 2,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's A/cDr.		14,000	
		To Suspense A/c (Being Credit Sales to Mohan, Error rectification recording, Mohan's account ws credited with ₹ 7,000, instead of debiting)			14,000
ii.		Suspense A/cDr.		15,000	
		To Rohan's A/c (Being Credit purchases from Rohan, Error rectification recording, Rohan's account was debited with ₹ 6,000 instead of crediting 9,000 for cash purchases from him)			15,000
iii.		Rakesh's A/cDr.		8,000	
		To Suspense A/c (Being Goods returned to Rakesh, Error rectification recording, Rakesh's account was credited with ₹ 4,000 instead of debiting ₹ 4,000)			8,000
iv.		Suspense A/cDr.		3,000	
		To Mahesh's A/c (Being Goods returned from Mahesh, Error rectification recording, Mahesh's account was debited with ₹ 2,000 instead of crediting ₹ 1,000)			3,000
v.		Suspense A/cDr.		7,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Sales A/c (Being goods sold for cash, Error rectification recording, Sales account was debited with ₹ 5,000 instead of crediting with ₹ 2,000)			7,000

Suspense Account

Dr.

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	
	To Rohan's A/c		15,000		By Mohan's A/c		
	To Mahesh's A/c		3,000		By Rakesh's A/c		
	To Sales A/c		7,000		By Balance c/d		
	Total		25,000		Total		

12. Rectify the following errors assuming that a suspense account was opened. Ascertain the difference in trial balance.

    a. **Credit sales to Mohan ₹ 7,000 were posted to Karan as ₹ 5,000.**
    b. **Credit purchases from Rohan ₹ 9,000 were posted to the debit of Gobind as ₹ 10,000.**
    c. **Goods returned to Rakesh ₹ 4,000 were posted to the credit of Naresh as ₹ 3,000.**
    d. **Goods returned from Mahesh ₹ 1,000 were posted to the debit of Manish as ₹ 2,000.**
    e. **Cash sales ₹ 2,000 were posted to commission account as ₹ 200.**

The following journal recordings will be required to rectify these errors.

i. Credit Sales to Mohan were Posted (debited)to Karan, the rectification entry would be
   - Credit Karan's account to rectify the wrongly debited amount of ₹ 5,000
   - Debit Mohan's account with ₹ 7,000
   - Credit the difference i.e. ₹ 7,000 – ₹ 5,000 = ₹ 2,000 to suspense account.
ii. Credit purchases from Rohan were posted to the debit of Gobind, the rectification entry would be
   - Creit Gobind's account to rectify the wrongly credited amount of ₹ 10,000
   - Credit Rohan's account with ₹ 9,000
   - Debit the total i.e. ₹ 10,000 + ₹ 9,000 = ₹ 19,000 to suspense account.
iii. Goods returned to Rakesh were posted to the credit of Naresh, the rectification entry would be
   - Debit Naresh's account to rectify the wrongly credited amount of ₹ 3,000
   - Debit Rakesh's account with ₹ 4,000
   - Credit the total i.e. ₹ 3,000 + ₹ 4,000 = ₹ 7,000 to suspense account.
iv. Goods returned to Mahesh were posted to the debit of Manish, the rectification entry would be
   - Credit Manish's account to rectify the wrongly debited amount of ₹ 2,000
   - Credit Mahesh's account with ₹ 1,000
   - Debit the total i.e. ₹ 2,000 + ₹ 1,000 = ₹ 3,000 to suspense account.
v. Cash sales were posted to commission account, the rectification entry would be
   - Debit the commission account to rectify the wrongly credited amount of ₹ 200
   - Credit the difference i.e. ₹ 2,000 – ₹ 200 = ₹ 1,800 to suspense account

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Mohan's A/cDr.		7,000	
		To Karan's A/c			5,000
		To Suspense A/c (Being Credit Sales to Mohan, Error rectification recording, Credit sales to Mohan for ₹ 7,000 were posted to Karan as ₹ 5,000)			2,000
ii.		Suspense A/cDr.		19,000	
		To Rohan's A/c			9,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Gobind's A/c (Being Credit purchases from Rohan, Error rectification recording, Credit purchases from Rohan ₹ 9,000 were posted to the debit of Gobind as ₹ 10,000)			10,000
iii.	Rakesh's A/cDr.		4,000	
	Naresh's A/cDr.		3,000	
	To Suspense A/c (Being Goods returned to Rakesh, Error rectification recording, Goods returned to Rakesh ₹ 4,000 were posted to the credit of Naresh as ₹ 3,000)			7,000
iv.	Suspense A/cDr.		3,000	
	To Mahesh's A/c			1,000
	To Manish's A/c (Being Goods returned from Mahesh, Error rectification recording, Goods returned from Mahesh ₹ 1,000 were posted to the debit of Manish as ₹ 2,000)			2,000
v.	Commission A/cDr.		200	
	Suspense A/cDr.		1,800	
	To Sales A/c (Being Cash sales, Error rectification recording, Cash			2,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	sales ₹ 2,000 were posted to commission account as ₹ 200)			

Suspense A/c

Dr.   Cr.

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Rohan's A/c		9,000		By Mohan's A/c		2,000
	To Gobind's A/c		10,000		By Rakesh's A/c		4,000
	To Mahesh's A/c		1,000		By Naresh's A/c		3,000
	To Manish's A/c		2,000		By Balance c/d		14,800
	To Sales A/c		1,800				
	Total		23,800		Total		23,800

13. Rectify the following errors assuming that suspense account was opened. Ascertain the difference in trial balance.

a. **Credit sales to Mohan ₹ 7,000 were recorded in Purchase Book. However, Mohan's account was correctly debited.**
b. **Credit purchases from Rohan ₹ 9,000 were recorded in sales book. However, Rohan's account was correctly credited.**

c. **Goods returned to Rakesh ₹ 4,000 were recorded in sales return book. However, Rakesh's account was correctly debited.**
d. **Goods returned from Mahesh ₹ 1,000 were recorded through purchases return book. However, Mahesh's account was correctly credited.**
e. **Goods returned to Naresh ₹ 2,000 were recorded through purchases book. However, Naresh's account was correctly debited.**

The following journal recordings will be required to rectify these errors.

i. Credit Sales to Mohan were recorded (debited) in purchase book, the rectification entry would be
   - Credit the purchases account with ₹ 7,000 to rectify the wrongly debited amount.
   - Credit Sales account to record the credit sale of ₹ 7,000
   - Debit the suspense account with these totals i.e. ₹ 7,000 + ₹ 7,000 = ₹ 14,000
ii. Credit purchases from Rohan were recorded (credited) in sales book, the rectification entry would be
   - Debit the sales account with ₹ 9,000 to rectify the wrongly credited amount.
   - Debit the purchases account to record the credit purchase from Rohan
   - Credit the suspense account with these totals i.e. ₹ 9,000 + ₹ 9,000 = ₹ 18,000
iii. Goods returned to Rakesh were recorded (debited) to sales return account, the rectification entry would be
   - Credit the sales account with ₹ 4,000 to rectify the wrongly debited amount.
   - Credit the purchases return account to record the goods returned to Rakesh.
   - Debit the suspense account with these totals i.e. ₹ 4,000 + ₹ 4,000 = ₹ 8,000
iv. Goods returned from Mahesh were recorded (credited) to purchases return book, the rectification entry would be
   - Debit the purchases return account with ₹ 1,000 to rectify the wrongly credited amount.
   - Debit the sales return account to record the goods returned from Mahesh.
   - Credit the suspense account with these totals i.e. ₹ 1,000 + ₹ 1,000 = ₹ 2,000
v. Goods returned to Naresh were recorded (debited) to purchases account, the rectification entry would be
   - Credit the purchases account with ₹ 2,000 to rectify the wrongly debited amount.
   - Credit the purchases return account to record the goods returned to Naresh.
   - Debit the suspense account with these totals i.e. ₹ 2,000 + ₹ 2,000 = ₹ 4,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		14,000	
		To Sales A/c			7,000
		To Purchases A/c			7,000
		(Being Credit Sales to Mohan, Error rectification			

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
		recording, Credit Sales were recorded in purchase book)			
ii.		Purchases A/cDr.		9,000	
		Sales A/cDr.		9,000	
		To Suspense A/c (Being Credit purchases from Rohan, Error rectification recording, Credit purchases were recorded in sales book)			18,000
iii.		Suspense A/cDr.		8,000	
		To Purchases Return A/c			4,000
		To Sales Return A/c (Being Goods returned to Rakesh, Error rectification recording, Goods returned were recorded in sales return book)			4,000
iv.		Sales Return A/cDr.		1,000	
		Purchases Return A/cDr.		1,000	
		To Suspense A/c (Being Goods returned from Mahesh, Error rectification recording, Goods returned were recorded through purchases return book)			2,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
v.		Suspense A/cDr.		4,000	
		To Purchases Return A/c			2,000
		To Purchases A/c (Being Goods returned to Naresh, Error rectification recording, Goods returned were recorded through purchases book)			2,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Sales A/c		7,000		By Purchases A/c		9,000
	To Purchases A/c		7,000		To Sales A/c		9,000
	To Purchases Return A/c		4,000		By Sales Return A/c		1,000
	To Sales Return A/c		4,000		By Purchases Return A/c		1,000
	To Purchases Return A/c		2,000		By Balance c/d		6,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Purchases A/c		2,000				
	Total		26,000		Total		26,000

14. Rectify the following errors :
   a. **Furniture purchased for ₹ 10,000 wrongly debited to purchases account.**
   b. **Machinery purchased on credit from Raman for ₹ 20,000 was recorded through purchases book.**
   c. **Repairs on machinery ₹ 1,400 debited to machinery account.**
   d. **Repairs on overhauling of secondhand machinery purchased ₹ 2,000 was debited to Repairs account.**
   e. **Sale of old machinery at book value of ₹ 3,000 was credited to sales account**

The following journal recordings will be required to rectify these errors.

   i. Furnitue purchased was debited to purchases account, the rectification entry would be to
   - Credit the purchases account to rectify the wrongly debited amount of ₹ 10,000
   - Debit the furtniture account with ₹ 10,000
   ii. Machinery purchased on credit from Raman was recorded (debited) to purchases book, the rectification entry would be
   - Credit the purchases account to rectify the wrongly debited amount of ₹ 20,000
   - Debit the machinery account with ₹ 20,000
   iii. Repairs on machine were debited to machinery account, the rectification entry would be to
   - Credit the machinery account to rectify the wrongly debited amount of ₹ 1,400
   - Debit the repairs on machinery account with ₹ 1,400
   iv. Repairs on overhauling of second hand machinery were debited to repairs account, the rectification entry would be
   - Credit the repairs account to rectify the wrongly credited amount of ₹ 2,000
   - Debit the machinery account with ₹ 2,000
   v. Sale of old machinery at book value was credited to sales account, the rectification entry would be
   - Debit the sales account to rectify the wrongly credited amount of ₹ 3,000
   - Credit the machinery account with ₹ 3,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Furniture A/cDr.		10,000	
		To Purchases A/c (Being Furniture purchased, Error rectification recording, was wrongly debited to Purchases account)			10,000
ii.		Machinery A/cDr.		20,000	
		To Purchases A/c (Being Machinery purchased on credit, Error rectification recording, was wrongly debited to purchases account)			20,000
iii.		Repairs on Machinery A/cDr.		1,400	
		To Machinery A/c (Being Repairs on machinery, Error rectification recording, was wrongly debited to machinery account)			1,400
iv.		Machinery A/cDr.		2,000	
		To Repairs A/c (Being Repairs on overhauling of second hand machinery purchased, Error rectification recording, was wrongly debited to repairs account)			2,000
v.		Sales A/cDr.		3,000	
		To Machinery A/c (Being Sale of old machinery on book value, Error			3,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	rectification recording, was wrongly credited to sales account)			

15. Rectify the following errors assuming that suspension account was opened. Ascertain the difference in trial balance.

   a. **Furniture purchased for ₹ 10,000 wrongly debited to purchase account as ₹ 4,000.**
   b. **Machinery purchased on credit from Raman for ₹ 20,000 recorded through Purchases Book as ₹ 6,000.**
   c. **Repairs on machinery ₹ 1,400 debited to Machinery account as ₹ 2,400.**
   d. **Repairs on overhauling of second hand machinery purchased ₹ 2,000 was debited to Repairs account as ₹ 200.**
   e. **Sale of old machinery at book value ₹ 3,000 was credited to sales account as ₹ 5,000.**

The following journal recordings will be required to rectify these errors.

   i. Furnitue purchased was wrongly debited (instead of debiting the furniture account) to purchases account, the rectification entry would be to
   - Credit the purchanes account to rectify the wrongly debited amount ₹ 4,000
   - Debit the furniture account with ₹ 10,000
   - Credit the difference to the suspense account i.e ₹ 10,000 – 4,000 = 6,000
   ii. Machinery purchased on credit was recorded (debited) through purchases book, the rectification entry would be to
   - Credit the purchases account to rectify the wrongly debited amount of ₹ 6,000
   - Credit Raman's account with the remaining account (though the purchases account was debited with ₹ 6,000 wrongly, Raman's account would have been credited with 6,000, so we now need to credit Raman's account with the remaining 14,000
   - Debit the machinery account with ₹ 20,000
   iii. Repairs on machinery were debited to machinery account, the rectification entry would be
   - Credit the machinery account to rectify the wrongly debited amount of ₹ 2,400
   - Debit the repairs account with ₹ 1,400
   - Debit the suspense account with the difference i.e. ₹ 2,400 – 1,400 = 1,000
   iv. Repairs on overhauling of second hand machinery purchased was recorded (debited) to repairs account, the rectification entry would be
   - Credit the repairs account to rectify the wrongly recorded amount of ₹ 200
   - Debit the machinery account with ₹ 2,000
   - Credit the suspense account with the difference i.e. ₹ 2,000 – 200 = 1,800
   v. Sale of old machinery at book value was credited to sales account, the rectification entry would be

- Debit the sales account to rectify the wrongly recorded amount ₹ 5,000
- Credit the machinery account with ₹ 3,000
- Credit the suspense account with the difference i.e. ₹ 5,000 – 2,000 = 3,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Furniture A/cDr.		10,000	
		To Purchases A/c			4,000
		To Suspense A/c (Being Furniture purchased, Error rectification recording, Furniture purchased for ₹ 10,000 was wrongly debited to purchases account as ₹ 4,000)			6,000
ii.		Machinery A/cDr.		20,000	
		To Purchases A/c			6,000
		To Raman's A/c (Being Machinery purchased, Error rectification recording, Machinery purchased on credit from Raman for ₹ 20,000 was recorded through purchases book as ₹ 6,000)			14,000
iii.		Repairs A/cDr.		1,400	
		Suspense A/cDr.		1,000	
		To Machinery A/c (Being Repairs on machinery, Error rectification recording, Repairs on machinery ₹ 1,400 was debited to machinery account as ₹ 2,400)			2,400

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
iv.		Machinery A/cDr.		2,000	
		To Repairs A/c			200
		To Suspense A/c (Being Repairs on overhauling of second hand machinery purchased, Error rectification recording, Repairs account was wrongly debited with ₹ 200 instead of crediting the machinery account with ₹ 2,000)			1,800
v.		Sales A/cDr.		5,000	
		To Machinery A/c			3,000
		To Suspense A/c (Being Sale of old machinery at book value, Error rectification recording, Sale of old machinery on book value was credited to sales account instead of crediting the machinery account.)			2,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Machinery A/c		1,000		By Furniture A/c		6,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Balance c/d		8,800		By Machinery A/c		1,800
					By Sales A/c		2,000
	Total		9,800		Total		9,800

16. Rectify the following errors :
  a. Depreciation provided on machinery ₹ 4,000 was not posted.
  b. Bad debts written off ₹ 5,000 were not posted.
  c. Discount allowed to a debtor ₹ 100 on receiving cash from him was not posted.
  d. Discount allowed to a debtor ₹ 100 on receiving cash from him was not posted to discount account.
  e. Bill receivable for ₹ 2,000 received from a debtor was not posted.

The following journal recordings will be required to rectify these errors.

  i.   Depreciation provided on machinery was not posted, the rectification entry would be to post the depreciation on machinery.
  ii. Bad debts written off were not posted, the rectification entry would be to post the bad debts.
  iii. Discount allowed to a debtor on receiving cash from him was not posted, the rectification entry would be to post the discount allowed on the debtor.
  iv. Discount allowed to a debtor on receiving cash from him was not posted to discount account, the rectification entry would be to post the discount allowed to the debtor to the discount allowed account and then enter the corresponding suspense account.
  v.   Bills receivable received from a debtor was not posted, the rectification entry would be to post the bills receivable.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Depreciation A/cDr.		4,000	
		To Machinery A/c			4,000
		(Being Depreciation provided on machinery, Error Rectification Recording, was not posted earlier)			
ii.		Bad Debts A/cDr.		5,000	
		To Debtors A/c			5,000
		(Being Bad debts written off, Error Rectification Recording, was not posted earlier)			
iii.		Discount Allowed A/cDr.		100	
		To Debtors A/c			100
		(Being Discount allowed to debtor on receiving cash from him, Error Rectification Recording, was not posted earlier)			
iv.		Discount Allowed A/cDr.		100	
		To Suspense A/c			100
		(Being Discount allowed to debtor on receiving cash from him, Error Rectification Recording, was not posted to discount allowed account)			
v.		Bills Receivable A/cDr.		2,000	
		To Debtors A/c			2,000
		(Being Bill receivable from the debtor, Error Rectification Recording, was not posted earlier)			

17. Rectify the following errors :
   a. **Depreciation provided on machinery ₹ 4,000 was posted as ₹ 400.**
   b. **Bad debts written off ₹ 5,000 were posted as ₹ 6,000.**
   c. **Discount allowed to a debtor ₹ 100 on receiving cash from him was posted as ₹ 60.**
   d. **Goods withdrawn by proprietor for personal use ₹ 800 were posted as ₹ 300.**
   e. **Bill receivable for ₹ 2,000 received from a debtor was posted as ₹ 3,000.**

The following journal recordings will be required to rectify these errors.

   i. Depreciation provided on machinery was posted wrongly as ₹ 400 instead of ₹ 4,000, the rectification entry would be to post the rest of the amount i.e. ₹ 4,000 – ₹ 400 = ₹ 3,600

   ii. Bad debts written off were posted as ₹ 6,000 instead of ₹ 5,000, the rectification entry would be to post the difference i.e. ₹ 6,000 – ₹ 5,000 = ₹ 1,000 to reverse the entry.

   iii. Discount allowed to the debtors was wrongly posted as ₹ 60 instead of ₹ 100, the rectification entry would be to post the difference of the amount again i.e. ₹ 100 – ₹ 60 = ₹ 40

   iv. Goods withdrawn by proprietor for personal use was wrongly posted as ₹ 300 instead of ₹ 800, the rectification entry would be to post the dirfference again i.e. ₹ 800 – ₹ 300 = ₹ 500

   v. Bills receivable from the debtor was posted as ₹ 3,000 instead of ₹ 2,000, the rectification entry would be to reverse post the surplus amount posted i.e. ₹ 3,000 – ₹ 2,000 = ₹ 1,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Depreciation A/cDr.		3,600	
		To Machinery A/c (Being Depreciation provided on machinery, Error rectification recording, was wrongly posted as ₹ 400 instead of ₹ 4,000)			3,600
ii.		Debtors A/cDr.		1,000	
		To Bad Debts A/c (Being Bad debts written off, Error rectification recording, was posted as ₹ 6,000 instead of ₹ 5,000)			1,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
iii.		Discount Allowed A/cDr. To Debtors A/c (Being Discount allowed to debtors, Error rectification recording, was wrongly posted as ₹ 60 instead of ₹ 100)		40	40
iv.		Drawings A/cDr. To Purchases A/c (Being Goods withdrawn by proprietor for personal use, Error rectification recording, was wrongly posted as ₹ 300 instead of ₹ 800)		500	500
v.		Debtor A/cDr. To Purchases A/c (Being Bills receivable from debtors, Error rectification recording, was wrongly posted as ₹ 3,000 instead of ₹ 2,000)		1,000	1,000

18. Rectify the following errors assuming that suspense account was opened. Ascertain the difference in trial balance.

    a. **Depreciation provided on machinery ₹ 4,000 was not posted to Depreciation account.**
    b. **Bad debts written-off ₹ 5,000 were not posted to Debtors account.**
    c. **Discount allowed to a debtor ₹ 100 on receiving cash from him was not posted to discount allowed account.**
    d. **Goods withdrawn by proprietor for personal use ₹ 800 were not posted to Drawings account.**
    e. **Bill receivable for ₹ 2,000 received from a debtor was not posted to Bills receivable account.**

The following journal recordings will be required to rectify these errors.

i. Depreciation provided on machinery was not posted to machinery account, the rectification entry would be
- Debit the depreciation account with ₹ 4,000
- Credit the suspense account with ₹ 4,000

ii. Bad debts written-off were not posted to debtors account, the rectification entry would be
- Credit the ₹ 5,000 to the debtors account
- Debit the suspense account with ₹ 5,000

iii. Discount allowed to a debtor on receiving cash from hims was not posted to discount allowed account, the rectification entry would be
- Debit the discount allowed account with ₹ 100
- Credit the suspense account with ₹ 100

iv. Goods withdrawn by the proprietor for personal use were not posted to drawings account, the rectification entry would be
- Debit the drawings account with ₹ 800
- Credit the suspense account with ₹ 800

v. Bills receivable received from a debtor were not posted to Bills receivable account, the rectification entry would be
- Debit the bills receivable account with ₹ 2,000
- Credit the suspense account with ₹ 2,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Depreciation A/cDr.		4,000	
		To Suspense A/c (Being Depreciation provided on machinery, Error rectification recording, was not posted to discount account)			4,000
ii.		Suspense A/cDr.		5,000	
		To Debtors A/c (Being Bad debts written-off, Error rectification recording, were not posted to debtors account)			5,000
iii.		Discount Allowed A/cDr.		100	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Suspense A/c (Being Discount allowed to a debtor after receiving cash, Error rectification recording, was not posted to discount allowed account)			100
iv.	Drawings A/cDr. To Suspense A/c (Being Goods withdrawn by proprietor for personal use, Error rectification recording, was not posted to drawings account)		800	800
v.	Bills Receivable A/cDr. To Suspense A/c (Being Bills receivable from a debtor, Error rectification recording, was not posted to Bills receivable account)		2,000	2,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Debtors A/c		5,000		By Depreciation A/c		4,000
	To Balance b/d		1,900		By Discount Allowed A/c		100

Suspense Account

Dr.   Cr.

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
					By Drawings A/c		800
					By Bills Receivable A/c		2,000
	Total		6,900		Total		6,900

19. 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 as ₹ 5,000. Rectify the errors and prepare suspense account.**

The following journal recordings will be required to rectify these errors.

   i.   Cash received from Ravish was posted (credited) to his account as ₹ 6,000 instead of ₹ 8,000, the rectification entry would be
   • Credit Ravish's account with the difference i.e. ₹ 8,000 – ₹ 6,000 = ₹ 2,000
   • Debit the suspense account with the difference i.e. ₹ 8,000 – ₹ 6,000 = ₹ 2,000
   ii. Returns inwards book overcast by ₹ 1,000, the rectification entry would be
   • Credit the Returns Inwards A/c with ₹ 1,000
   • Debit the suspense account with ₹ 1,000
   iii. Total of sales book was not posted to the sales book, the rectification entry would be
   • Credit the amount of ₹ 10,000 to the sales account
   • Debit the suspense account with ₹ 10,000
   iv. Credit purchases from Nanam were wrongly recorded in sales book, the rectification entry would be
   • Debit the sales account to rectify the wrong credit of ₹ 7,000
   • Debit the purchases account with ₹ 7,000
   • Credit the suspense account with the total i.e. ₹ 7,000 + ₹ 7,000 = ₹ 14,000
   v.   Machinery purchased was posted to purchases account as ₹ 5,000 instead of ₹ 10,000, the rectification entry would be

- Debit the machinery account with ₹ 10,000
- Credit the purchases account with ₹ 5,000 to rectify the wrong debit
- Creit the suspense account with the difference i.e. ₹ 10,000 – ₹ 5,000 = 5,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		2,000	
		To Ravish A/c (Being Cash received from Ravish, Error rectification recording, was wrongly posted as ₹ 6,000 instead of ₹ 8,000)			2,000
ii.		Suspense A/cDr.		1,000	
		To Return Inward A/c (Being Returns inwards book was overcast by ₹ 1,000, Error rectification recording)			1,000
iii.		Suspense A/cDr.		10,000	
		To Sales A/c (Being Total of sales book, Error rectification recording, was not posted to sales account earlier)			10,000
iv.		Purchases A/cDr.		7,000	
		Sales A/cDr.		7,000	
		To Suspense A/c (Being Credit purchases from Nanak, Error rectification recording, was recorded in sales book)			14,000
v.		Machinery A/cDr.		10,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Purchases A/c			5,000
	To Suspense A/c (Being Machinery purchased for ₹ 10,000, Error rectification recording, was posted to purchases account as ₹ 5,000)			5,000

Suspense Account

Dr.   Cr.

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Balance c/d		6,000		By Purchases A/c		7,000
	To Ravish A/c		2,000		By Sales A/c		7,000
	To Return Inwards A/c		1,000		By Machinery A/c		5,000
	To Sales A/c		10,000				
	Total		19,000		Total		19,000

20. Trial balance of Raju showed an excess debit of ₹ 10,000. He put the difference to suspense account and discovered the following errors :

   a. **Depreciation written-off the furniture ₹ 6,000 was not posted to Furniture account.**

b. **Credit sales to Rupam ₹ 10,000 were recorded as ₹ 7,000.**
c. **Purchases book undercast by ₹ 2,000.**
d. **Cash sales to Rana ₹ 5,000 were not posted.**
e. **Old Machinery sold for ₹ 7,000 was credited to sales account.**
f. **Discount received ₹ 800 from kanan on playing cash to him was not posted.**
   Rectify the errors and prepare suspense account.

The following journal recordings will be required to rectify these errors.

i. Depreciation written off for furniture was not posted, the rectification entry would be
   - Credit the furniture account to write off the depreciation with ₹ 6,000
   - Debit the suspense account with ₹ 6,000
ii. Credit sales to Rupam were recorded as ₹ 7,000 instead of ₹ 10,000, the rectification entry would be to record the credit sales for the difference amount i.e. ₹ 10,000 – ₹ 7,000 = ₹ 3,000
iii. Purchase book undercast by ₹ 2,000, the rectification entry would be to
   - Debit the purchases account with ₹ 2,000
   - Credit the suspense account with ₹ 2,000
iv. Cash sales were not posted, the rectification entry would be to post the cash sales.
v. Old Machinery sold was credited to the sales account, the rectification entry would be to
   - Debit the sales account to rectify the wrongly credited amount of ₹ 7,000
   - Credit the machinery account with ₹ 7,000
vi. Discount received from Karan on paying cash to him was not posted, the rectification entry would be post this recording.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		6,000	
		To Furniture A/c (Being Depreciation writted-off the furniture, Error rectification recording, was not posted furniture account)			6,000
ii.		Rupam's A/cDr.		3,000	
		To Sales A/c (Being Credit Sales to Rupam, Error rectification recording, was wrongly recorded as ₹ 7,000 instead of ₹ 10,000)			3,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
iii.		Purchases A/cDr.		2,000	
		To Suspense A/c (Being Purchases book undercasing rectification, Error rectification recording)			2,000
iv.		Cash A/cDr.		5,000	
		To Sales A/c (Being Cash sales, Error rectification recording, were not posted earlier)			5,000
v.		Sales A/cDr.		7,000	
		To Machinery A/c (Being Old machinery sold out, Error rectification recording, was wrongly credited to sales account instead of machinery account earlier)			5,000
vi.		Kanan's A/cDr.		800	
		To Discount Received A/c (Being Discount received from Kanan, Error rectification recording, was not posted earlier)			800

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Furniture A/c		6,000		By Balance b/d		10,000
	To Balance b/d		6,000		By Purchases A/c		2,000
	Total		12,000		Total		12,000

21. Trial balance of Madan did not agree and he put the difference to suspense account. He discovered the following errors:
   a. **Sales return book overcast by ₹ 800.**
   b. **Purchases return to Sahu ₹ 2,000 were not posted.**
   c. **Goods purchased on credit from Narula ₹ 4,000 though taken into stock, but no entry was passed in the books.**
   d. **Installation charges on new machinery purchased ₹ 500 were debited to sundry expenses account as ₹ 50.**
   e. **Rent paid for residential accommodation of madam (the proprietor) ₹ 1,400 was debited to Rent account as ₹ 1,000.**

Rectify the errors and prepare suspense account to ascertain the difference in trial balance.

The following journal recordings will be required to rectify these errors.

   i. Sales return book is overcast by ₹ 800, the rectification entry would be to
      • Credit the sales returnbook by ₹ 800, to rectify the overcast.
      • Debit the suspense account with ₹ 800
   ii. Purchases return to Sahu was not posted, the rectification entry would be to post the purchases return.
   iii. Good purchased on credit from Narula were not posted, the rectification entry would be to post the entry.
   iv. Installation charges on new machinery purchased were wrongly debited to sundry expenses account as ₹ 50 instead of ₹ 500, the rectification entry would be to
      • Credit the sundry expenses account with the wrongly debited amount of ₹ 50
      • Debit the machinery account with ₹ 500
      • Credit the sundry expenses account with the surplus amount i.e. ₹ 500 – ₹ 50 = ₹ 450

v. Rent paid for residential accommodation of the proprietor was wrongly debited to the rent account as ₹ 1,000, the rectification entry would be to
- Debit the drawings account with ₹ 1,400
- Credit the rent account with ₹ 1,000 to rectify the wrongly debited amount of ₹ 1,000
- Credit the surplus to the suspense account i.e. ₹ 1,400 – ₹ 1,000 = ₹ 400

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		800	
		To Sales Return A/c (Being Sales return, Error rectification recording, Sales return book was overcast by ₹ 800)			800
ii.		Sahu's A/cDr.		2,000	
		To Purchases Return A/c (Being Purchases return to Sahu, Error rectification recording, was not recorded earlier)			2,000
iii.		Purchases A/cDr.		4,000	
		To Narula's A/c (Being Goods purchased on credit from Narula, Error rectification recording, was not recorded earlier)			4,000
iv.		Machinery A/cDr.		500	
		To Sundry Expenses A/c			50
		To Suspense A/c (Being Installation charges on new machinery purchased, Error rectification recording, Earlier Sundry expenses account was debited with ₹ 50			450

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	instead of crediting the machinery account with ₹ 500)			
v.	Drawings A/cDr.		1,400	
	To Rent A/c			1,000
	To Suspense A/c (Being Drawings by the proprietor for paying the personal rent, Error rectification recording, Earlier Rent account was debited with ₹ 1,000 instead of debiting the drawings account with ₹ 1,400)			400

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Sales Return A/c		800		By Machinery A/c		450
	To Balance c/d		50		By Drawings A/c		400
	Total		850		Total		850

22. Trial balance of Kohli did not agree and showed an excess debit of ₹ 16,300. He put the difference to a suspense account and discovered the following errors:

    a. **Cash received from Rajat ₹ 5,000 was posted to the debit of Kamal as ₹ 6,000.**

b. **Salaries paid to an employee ₹ 2,000 were debited to his personal account as ₹ 1200.**
c. **Goods withdrawn by proprietor for personal use ₹ 1,000 were credited to sales account as ₹ 1,600.**
d. **Depreciation provided on machinery ₹ 3,000 was posted to Machinery account as ₹ 300.**
e. **Sale of old car for ₹ 10,000 was credited to sales account as ₹ 6,000. Rectify the errors and prepare suspense account.**

The following journal recordings will be required to rectify these errors.

i. Cash received from Rajat was debited to Kamal's account with ₹ 6,000 instead of crediting Rajat's account with ₹ 5,000, the rectification entry would be to
   - Credit Kamal's account to rectify the wrongly debited amount of ₹ 5,000
   - Credit Rajat's account with ₹ 5,000
   - Debit the suspense account with the total i.e. ₹ 6,000 + ₹ 5,000 = ₹ 11,000
ii. Salaries paid to an ameployee were debited to his personal account as ₹ 1,200 instead of debiting to salaries account as ₹ 2,000, the rectification entry would be to
   - Credit the employee account with ₹ 1,200 to rectify the wrong debit of ₹ 1,200
   - Debit the salaries account with ₹ 2,000
   - Credit the difference to the suspense account i.e. ₹ 2,000 – ₹ 1,200 = ₹ 800
iii. Goods withdrawn by proprietor for personal use was srongly credited to the sales account as ₹ 1,600 instead of debiting the drawings account with ₹1,000, the rectification entry would be to
   - Debit the sales account with ₹ 1,600 to rectify the wrong credit of ₹ 1,600
   - Debit the drawings account with ₹ 1,000
   - Credit the total i.e. ₹ 1,600 + ₹ 1,000 = ₹ 2,600 to the suspense account.
iv. Depreciation provided on machinery was posted to the machinery account as ₹ 300 instead of ₹ 3,000, the rectification entry would be to
   - Credit the difference to the machinery account i.e. ₹ 3,000 – ₹ 300 = ₹ 2,700
   - Debit the suspense account with ₹ 2,700
v. Sale of old car was credited to the sales account as ₹ 6,000 instead of crediting the car account with ₹ 10,000, the rectification entry would be to
   - Debit the sales account with ₹ 6,000 to rectify the wrong credit of ₹ 6,000
   - Credit car account with ₹ 10,000
   - Debit the difference i.e. ₹ 10,000 – ₹ 6,000 = ₹ 4,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Suspense A/cDr.		11,000	
		To Rajat's A/c			5,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Kamal's A/c (Being Cash received from Rajat, Error rectification recording, was debited to Kamal's account instead of crediting to Rajat's account.)			6,000
ii.	Salaries A/cDr.		2,000	
	To Employee A/c			1,200
	To Suspense A/c (Being Salaries paid to employees, Error rectification recording, was wrongly debited to employee's account with ₹ 1,200 instead of debiting ₹ 2,000 to salaries account)			800
iii.	Sales A/cDr.		1,600	
	Drawings A/c			1,000
	To Suspense A/c (Being Goods withdrawn by the proprietor, Error rectification recording, was wrongly credited to Sales account with ₹ 1,600 instead of crediting the drawings account with ₹ 1,000)			600
iv.	Suspense A/cDr.		2,700	
	To Machinery A/c (Being Depreciation provided on machinery, Error rectification recording, was posted as ₹ 300 instead of ₹ 3,000)			2,700

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
v.		Sales A/cDr.		6,000	
		Suspense A/cDr.		4,000	
		To Car A/c			10,000
		(Being Goods withdrawn by the proprietor, Error rectification recording, was wrongly credited to Sales account with ₹ 1,600 instead of debiting the drawings account with ₹ 1,000)			

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Rajat's A/c		5,000		By Balance b/d		16,300
	To Kamal's A/c		6,000		By Salaries A/c		800
	To Machinery A/c		2,700		By Sales A/c		600
	To Car A/c		4,000				
	Total		17,700		Total		17,700

23. Give journal entries to rectify the following errors assuming that suspense account had been opened.

    a. Goods distributed as free sample ₹ 5,000 were not recorded in the books.
    b. Goods withdrawn for personal use by the proprietor ₹ 2,000 were not recorded in the books.
    c. Bill receivable received from a debtor ₹ 6,000 was not posted to his account.
    d. Total of Returns inwards book ₹ 1,200 was posted to Returns outwards account.
    e. Discount allowed to Reema ₹ 700 on receiving cash from her was recorded in the books as ₹ 70.

The following journal recordings will be required to rectify these errors.

    a. Goods distributed as free sample were not recorded, the rectification entry would be to to record the goods distributed as free sample.
    b. Goods recorded for personal use by the proprietor were not recorded in the books, the rectification entry would be to record the entry in the books.
    c. Bills receivable received from debtor were not posted to his account, the rectification entry would be to
- Credit the debtor's account with ₹ 6,000 to rectify the missing entry.
- Debit the suspense account with ₹ 6,000
    d. Returns inwards were posted(credited) to return outwards account, the rectification entry would be to
- Debit the return outward account to rectify the wrongly credited entry with ₹ 1,200
- Debit the return inward account with ₹ 1,200
- Credit the suspense account with the total i.e. ₹ 1,200 + ₹ 1,200 = ₹ 2,400
    e. Discount allowed on receiving cash was erroneously recorded as ₹ 70 instead of ₹ 700, the rectification entry would be to post it again for the rest of the amount i.e. ₹ 700 – ₹ 70 = ₹ 630

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.		Marketing A/cDr.		5,000	
		To Purchases A/c (Being Goods distributed as free sample, Error rectification recording, was not recorded earlier)			5,000
ii.		Drawings A/cDr.		2,000	
		To Purchases A/c (Being Goods withdrawn for personal use by the			2,000

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
		proprietor, Error rectification recording, was not recorded earlier)			
iii.		Suspense A/cDr.		6,000	
		To Debtors A/c (Being Bills receivable received from the debtor, Error rectification recording, was not posted to the debtors account)			6,000
iv.		Returns Inward A/cDr.		1,200	
		Returns Outward A/cDr.		1,200	
		To Suspense A/c (Being Total of returns inwards book, Error rectification recording, was posted to returns outwards account)			2,400
v.		Discount allowed A/cDr.		630	
		To Reema's A/c (Being Discount allowed on receiving cash, Error rectification recording, was wrongly recorded earlier as ₹ 70 instead of ₹ 700)			630

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Debtors A/c		6,000		By Returns Inward A/c		1,200
					By Returns Outward A/c		1,200
					By Balance c/d		3,600
	Total		6,000		Total		6,000

24. Trial balance of Khatau did not agree. He put the difference to suspense account and discovered the following errors :

    a. **Credit sales to Manas ₹ 16,000 were recorded in the purchases book as ₹ 10,000 and posted to the debit of Manas as ₹ 1,000.**

    b. **Furniture purchased from Noor ₹ 6,000 was recorded through purchases book as ₹ 5,000 and posted to the debit of Noor ₹ 2,000.**

    c. **Goods returned to Rai ₹ 3,000 recorded through the Sales book as ₹ 1,000.**

    d. **Old machinery sold for ₹ 2,000 to Maneesh recorded through sales book as ₹ 1,800 and posted to the credit of Manish as ₹ 1,200.**

    e. **Total of Returns inwards book ₹ 2,800 posted to Purchase account.**

Rectify the above errors and prepare suspense account to ascertain the difference in trial balance.

The following journal recordings will be required to rectify these errors.

    a. Credit sales to Manas were wrongly recorded in purchases book (instead of sales book) as ₹ 10,000 and wrongly posted to the debit of Manas debit as ₹ 1,000 while the actual sale was for ₹ 16,000, the rectification entry would be to

        • Credit the purchases account with ₹ 10,000 to rectify the wrong debit.

        • Credit the sales account with ₹ 16,000

        • Debit Mana's account with the difference to be debited (₹ 1,000 was already debited) i.e. ₹ 16,000 – ₹ 1,000 = ₹ 15,000

        • Credit the suspense account with the difference i.e. ₹ 10,000 + ₹ 16,000 – ₹ 15,000 = ₹ 11,000

b. Furniture purchased from Noor was wrongly recorded in the purchases book as ₹ 5,000 and wrongly posted to the debit of Noor as ₹ 2,000 (it should have been credited with ₹ 6,000) while the actual purchase was worth ₹ 6,000, the rectification entry would be to
   - Credit the purchases account to rectify the wrong debit of ₹ 5,000
   - Credit Noor's account with ₹ 2,000 to rectify the wrong debit of ₹ 2,000
   - Credit Noor's account with the credit value of 6,000
   - Debit the furniture account with ₹ 6,000
   - Debit the suspense account with the difference i.e. ₹ 5,000 + ₹ 8,000 – ₹ 6,000 = ₹ 7,000
c. Goods returned were wrongly recorded through the sales book as ₹ 1,000, the rectification entry would be to
   - Debit the sales account with ₹ 1,000
   - Debit Rai's account with the remaining amount (Among ₹ 3,000, ₹ 1,000 is already debited) i.e. ₹ 3,000 – ₹ 1,000 = ₹ 2,000
   - Credit returns outward account with ₹ 3,000
d. Old machinery sold to Maneesh was wrongly recorded (credited) through the sales book as ₹ 1,800 and posted to the credit of Manish as ₹ 1,200 while the actual worth was ₹ 2,000, the rectification entry would be to
   - Debit Manish's account with ₹ 1,200 to rectify the wrongly done credit of ₹ 1,200
   - Debit the sales account ₹ 1,800 to rectify the wrong credit of ₹ 1,800 to the sales account.
   - Debit Maneesh's account with ₹ 2,000
   - Credit Machinery account with ₹ 2,000
   - Credit the suspense account with the difference i.e. ₹ 1,200 + ₹ 1,800 + ₹ 2,000 – ₹ 2,000 = ₹ 3,000
e. Total of returns inwards book was wrongly posted to the purchases account, the rectification entry would be to
   1. Credit the purchases account to rectify the wrong debit of ₹ 2,800
   2. Debit the Returns Inwards account

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
i.	Mana's A/cDr.		15,000	
	Suspense A/cDr.		11,000	
	To Purchases A/c			10,000
	To Sales A/c (Being Credit sales for ₹ 16,000, Error rectification			16,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	recording, was wrongly recorded as ₹ 10,000 in the purchases book and posted to the debit of Mana as ₹ 1,000)			
ii.	Furniture A/cDr.		6,000	
	Suspense A/cDr.		7,000	
	To Noor's A/c			8,000
	To Purchases A/c (Being Furniture purchased from Noor for ₹ 6,000, Error rectification recording, was recorded through purchases book as ₹ 5,000 and posted to the debit of Noor as ₹ 2,000)			5,000
iii.	Sales A/cDr.		1,000	
	Rai's A/cDr.		2,000	
	To Returns Outward A/c (Being Goods returned, Error Rectification Entry, was wrongly recorded through the sales book as ₹ 1,000 instead of ₹ 3,000)			3,000
iv.	Manish's A/cDr.		1,200	
	Sales A/cDr.		1,800	
	Maneesh's A/cDr.		2,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Machinery A/c			2,000
	To Suspense A/c (Being Old machinery sold to Maneesh for ₹ 2,000, Error Rectification Entry, was wrongly recorded through sales book as ₹ 1,800 and posted to Manish's account as ₹ 1,200)			3,000
v.	Return Inward A/cDr.		2,800	
	To Purchases A/c (Being Total of returns inwards book, Error Rectification Entry, was wrongly posted to purchases account)			2,800

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Sales A/c		11,000		By Manish's A/c		3,000
	To Noor's A/c		7,000		By Balance c/d		15,000
	Total		18,000		Total		18,000

25. Trial balance of John did not agree. He put the difference to suspense account and discovered the following errors :

a. **In the sales book for the month of January total of page 2 was carried forward to page 3 as ₹ 1,000 instead of ₹ 1200 and total of page 6 was carried forward to page 7 as ₹ 5,600 instead of ₹ 5,000.**
b. **Wages paid for installation of machinery ₹ 500 was posted to wages account as ₹ 50.**
c. **Machinery purchased from R & Co. for ₹ 10,000 on credit was entered in Purchase Book as ₹ 6,000 and posted there from to R & Co. as ₹ 1,000.**
d. **Credit sales to Mohan ₹ 5,000 were recorded in Purchases Book.**
e. **Goods returned to Ram ₹ 1,000 were recorded in Sales Book.**
f. **Credit purchases from S & Co. for ₹ 6,000 were recorded in sales book. However, S & Co. was correctly credited.**
g. **Credit purchases from M & Co. ₹ 6,000 were recorded in Sales Book as ₹ 2,000 and posted there from to the credit of M & Co. as ₹ 1,000.**
h. **Credit sales to Raman ₹ 4,000 posted to the credit of Raghvan as ₹ 1,000.**
i. **Bill receivable for ₹ 1,600 from Noor was dishonoured and posted to debit of Allowances account.**
j. **Cash paid to Mani ₹ 5,000 against our acceptance was debited to Manu.**
k. **Old furniture sold for ₹ 3,000 was posted to Sales account as ₹ 1,000.**
l. **Depreciation provided on furniture ₹ 800 was not posted.**
m. **Material ₹ 10,000 and wages ₹ 3,000 were used for construction of building. No adjustment was made in the books.**

Rectify the errors and prepare suspense to ascertain the difference in trial balance.

The following journal recordings will be required to rectify these errors.

a. Total carried forward from Page 2 to Page 3 is ₹ 200 less (₹ 1,200 – ₹ 1,000 = ₹ 200)). Total carried forward from page 6 to page 7 is ₹ 600 more (₹ 5,600 – ₹ 5,000 = ₹ 600). In total ₹ 400 (₹ 600 – ₹ 200 = ₹ 400) credit balance is carried forward in surplus, the rectification entry would be to
    *   Debit ₹ 400 from the sales account
    *   Credit ₹ 400 to suspense account.
b. Wages paid for installation of machinery was wrongly posted (debited) to wages account as ₹ 50, instead of crediting the machinery account with ₹ 500, the rectification entry would be to
    *   Credit the wages account with ₹ 50 to rectify the wrongly debited amount of ₹ 50
    *   Debit the machinery account with ₹ 500.
    *   Credit the suspense account with the difference i.e. ₹ 500 – ₹ 50 = ₹ 450
c. Machinery purchased from R & Co. on credit for ₹ 6,000 was wrongly recorded (debited) in the purchases book as ₹ 6,000 and posted (credited) to R & Co. as ₹ 1,000, the rectification entry would be to
    *   Credit the purchases account with ₹ 6,000 to rectify the wrongly debited amount of ₹ 6,000
    *   Credit the R Co. account with the remaining amount (₹ 1,000 was already credited) i.e. ₹ 10,000 – ₹ 1,000 = ₹ 9,000
    *   Debit the machinery account with ₹ 10,000
    *   Debit the suspense account with the difference i.e. ₹ 6,000 + ₹ 9,000 – ₹ 10,000 = ₹ 5,000

d. Credit sales to Mohan were wrongly recorded (debited) in the purchases book (instead of crediting to the sales account). When it was recorded (debited) to purchases book, Mohan's account would have been credited (instead of debiting), the rectification entry would be to
   - Credit the purchases account with ₹ 5,000 to rectify the wrongly debited amount of ₹ 5,000
   - Credit the sales account with ₹ 5,000
   - Debit Mohan's account with ₹ 5,000 to rectify the wrong credit of ₹ 5,000
   - Debit Mohan's account with ₹ 5,000 to represent the transaction.
e. Goods returned to Ram were recorded (credited) in the Sales Book instead of crediting to the purchases return book, the rectification entry would be to
   - Debit the sales account with ₹ 1,000 to rectify the wrongly credited amount of ₹ 1,000
   - Credit the purchases return account with ₹ 1,000 to represent the transaction.
f. Credit purchases from S & Co. were wrongly recorded (credited) in sales book, the rectification entry would be to
   1. Debit the sales account with ₹ 6,000 to rectify the wrong credit of ₹ 6,000 into the sales account.
   2. Debit the purchases account with ₹ 6,000
   3. Credit the suspense account with the total i.e. ₹ 6,000 + ₹ 6,000 = ₹ 12,000
g. Credit purchases from M & Co. were wrongly recorded (credited) into the sales book as ₹ 2,000 and wrongly credited to M & Co. as ₹ 1,000, the rectification entry would be to
   - Debit the sales account to rectify the wrongly credited amount of ₹ 2,000
   - Debit the purchases account with ₹ 6,000
   - Credit the M & Co. account with the remaining amount (₹ 1,000 is already credited to their account) i.e. ₹ 6,000 – ₹ 1,000 = ₹ 5,000
   - Credit the suspense account with the difference i.e. ₹ 6,000 + ₹ 2,000 – ₹ 5,000 = ₹ 3,000
h. Credit sales to Raman were wrongly posted to the credit of Raghavan as ₹ 1,000, the rectification entry would be to
   - Debit Raghavan's account with ₹ 1,000 to rectify the wrongly posted amount of ₹ 1,000
   - Debit Rama's account with ₹ 4,000
   - Credit the suspense account with the difference i.e. ₹ 4,000 + ₹ 1,000 = ₹ 5,000
i. Bills receivable dishonoured from Noor was posted to the debit of allowances account, the rectification entry would be to
   - Credit allowances account to rectify the wrongly debited amount of ₹ 1,600
   - Credit Noor's account with ₹ 1,600
j. Cash paid to Mani was debited to Manu, the rectification entry would be to
   - Credit Manu's account to rectify the wrongly debited amount of ₹ 5,000
   - Debit Bills Payable account with ₹ 5,000
k. Old furniture sold for ₹ 3,000 was wrongly posted to sales account ₹ 1,000, the rectification entry would be to
   - Debit the sales account to rectify the amount credited to the sales account of ₹ 1,000
   - Credit the furniture account with ₹ 3,000
   - Debit the suspense account with the difference i.e. ₹ 3,000 – ₹ 1,000 = ₹ 2,000
l. Depreciation on furniture was not posted, the rectification entry would be to post the depreciation.

m. Material and wages were not posted in the books, the rectification entry would be to post them.

Journal Recordings to rectify the errors

	Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
a.		Sales A/cDr.		400	
		To Suspense A/c (Being Sales account overcasted, Error rectification recording, was wrongly carried forward in two pages)			400
b.		Machinery A/cDr.		500	
		To Wages A/c			50
		To Suspense A/c (Being Wages paid for installation of machinery, Error rectification recording, was wrongly posted to the wages account)			450
c.		Machinery A/cDr.		10,000	
		Suspense A/cDr.		5,000	
		To Purchases A/c			6,000
		To R & Co. A/c (Being Machinery purchased from R & Co. on credit, Error rectification recording, was wrongly entered in purchases book as ₹ 6,00 and posted into R & Co. as ₹ 1,000)			9,000
d.		Mohan's A/cDr.		10,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Sales A/c			5,000
	To Purchases A/c (Being Credit sales to Mohan, Error rectification recording, was wrongly recorded in the purchases book)			5,000
e.	Sales A/cDr.		1,000	
	To Purchases Return A/c (Being Goods returned to Ram, Error rectification recording, was wrongly recorded in the sales book)			1,000
f.	Purchases A/cDr.		6,000	
	Sales A/cDr.		6,000	
	To Suspense Return A/c (Being Credit purchases from S & Co., Error rectification recording, was wrongly credited in the sales book)			12,000
g.	Purchases A/cDr.		6,000	
	Sales A/cDr.		2,000	
	To M & Co. A/c			5,000
	To Suspense A/c (Being Credit purchases from M & Co., Error rectification recording, was wrongly credited in the			3,000

Journal Recordings to rectify the errors

Date	Particulars	L.F	Debit Amount ₹	Credit Amount ₹
	sales book as ₹ 2,000 and also wrontly credited to the M & Co. account as ₹ 1,000)			
h.	Raman's A/cDr.		4,000	
	Raghavan's A/cDr.		1,000	
	To Suspense Return A/c (Being Credit Sales to Raman for ₹ 4,000, Error rectification recording, was wrongly credited to Raghavan's account with ₹ 1,000)			5,000
i.	Noor's A/cDr.		1,600	
	To Allowance A/c (Being Bills receivable for ₹ 1,600 from Noor is dishonoured, Error rectification recording, was wrongly posted to the debit of allowance account)			1,600
j.	Bills Payable A/cDr.		5,000	
	To Manu's A/c (Being Cash paid to Mani against our acceptance, Error rectification recording, was wrongly debited to Manu's account)			5,000
k.	Sales A/cDr.		1,000	
	Suspense A/cDr.		2,000	

Journal Recordings to rectify the errors

Date	Particulars	L.F	Detbit Amount ₹	Credit Amount ₹
	To Furniture A/c (Being Old furniture sold for ₹ 3,000, Error rectification recording, was wrongly posted to sales account as ₹ 1,000)			3,000
l.	Depreciation A/cDr.		800	
	To Furniture A/c (Being Depreciation provided on furniture, Error rectification recording, was not posted earlier)			800
m.	Building A/cDr.		13,000	
	To Purchases A/c			10,000
	To Wages A/c (Material and wages used for the construction of the building, Error rectification recording, was not posted earlier)			3,000

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Purchases A/c		5,000		By Sales A/c		400
	To Furniture A/c		2,000		By Machinery A/c		450

Suspense Account

Dr.   **Cr.**

Date	Particulars	J.F.	Amount ₹	Date	Particulars	J.F.	Amount ₹
	To Balance c/d		13,850		By Purchases A/c		6,000
					By Salese A/c		6,000
					By Purchases A/c		3,000
					By Raman's A/c		4,000
					By Raghavan's A/c		1,000
	Total		20,850		Total		20,850