

1. You are presented with a Trial Balance showing a difference which has been carried to the Suspense Account and the following errors are revealed:

- (i) ₹ 1,700 paid in cash for an office equipment was charged to Office Expenses Account.
- (ii) A cash sale of ₹ 5,000 to Black, correctly entered in the Cash Book, was posted to the credit of Black's Account in the Ledger.
- (iii) Goods amounting to ₹ 800, returned by Blue, were entered in the Sales Book and posted therefrom to the credit of Blue's Account.
- (iv) Furniture purchased for ₹ 8,100 was posted to Furniture Account as ₹ 810.
- (v) Goods amounting to ₹ 10,000 sold to Red were correctly entered in Sales Book but posted to Red's Account for ₹ 18,000.
- (vi) Sales Return Book was overcast by ₹ 100.

You are required to pass the necessary rectification entries in respect of the above.

2. Rectify the following errors by means of Journal entries:

- (i) A cheque of ₹ 5,000 received from Ashish was dishonoured and was debited to Discount Account.
- (ii) Purchases of ₹ 540 from Ramneek was written in Sales Book but was correctly posted to correct side of Ramneek's Account.
- (iii) Salary paid to Miss Yugakshi ₹ 1,000 was debited to her Personal Account as ₹ 900.
- (iv) Furniture costing ₹ 500, purchased from Jyoti, was wrongly entered in Purchases Book as ₹ 450. *(Delhi 2008)*

3. How will you rectify the following errors?

- (i) ₹ 500 spent on building repairs has been debited to the Building Account.
- (ii) Furniture worth ₹ 5,000 purchased from X on credit omitted from being recorded in the books.
- (iii) Total of Returns Inward Book was added by ₹ 200 instead of ₹ 250.
- (iv) Goods purchased from Mohan for ₹ 5,000 was passed through Returns Inward Book.
- (v) Goods returned to Ram was passed through Sales Book.

4. Rectify the following errors:

- (i) A purchase of ₹ 5,000 from Ram was omitted to be entered in the Purchases Book.
- (ii) A credit sale of ₹ 257 to M/s Goodluck & Co. was recorded as ₹ 275.
- (iii) A purchase of office furniture for ₹ 500 from Salwan Furnitures was entered through the Purchases Book.
- (iv) Rent paid to Landlord ₹ 500 was debited to his Personal Account.
- (v) A debit balance of ₹ 2,000 on the Personal Account of Mr. John (correctly shown in the Ledger) has been omitted when extracting a Trial Balance.

5. Correct the following errors in Mohan Lal's Book:
- (i) A payment of ₹ 5,000 for salaries (to Mr. Ram) has been posted twice to the Salaries Account.
 - (ii) ₹ 750 received from Rajesh are entered on the debit side of the Cash Book. No posting was done in Rajesh's Account.
 - (iii) Sales Book was overcasted by ₹ 3,000.
 - (iv) Goods (Cost ₹ 2,000, Sales Price ₹ 2,500) distributed as samples among prospective customers were not recorded anywhere.
 - (v) A sum of ₹ 1,500 written off as depreciation on furniture was not debited to Depreciation Account.
6. Correct the following errors in Hari's Books:
- (i) Credit sale of ₹ 132 to R. Krishan correctly entered in Sales Journal but posted to his account as ₹ 312.
 - (ii) The total of the credit side of Ramesh's Account was overcasted by ₹ 2,000.
 - (iii) Total of the Purchases Journal of ₹ 5,250 has been posted to Purchases Account as ₹ 5,205.
 - (iv) Printer purchased from R. Ltd. for ₹ 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.