

TS Grewal

Class 11

Accountancy Solutions



CHAPTER-13 - Rectification of Errors

Q1

Solution:

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Suspense A/c To Purchase A/c (Being purchase of book overcast by ₹10,000)	Dr.		5,000	5,000
(ii)	Purchase Return A/c To Suspense A/c (Being return purchased book overcast by ₹10,00)	Dr.		2,000	2,000
(iii)	Purchase Return A/c To Suspense A/c (Being return purchased book's balance was ₹100 more, rectified)	Dr.		100	100
(iv)	Suspense A/c To Purchase A/c (Being purchase book balance is taken forward by ₹1,000 as excess, now revised)	Dr.		1,000	1,000
	Total			8,100	8,100

Q2

Solution:

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Suspense A/c To Sales A/c (Being sales book short by ₹5,000, rectified))	Dr.		5,000	5,000
(ii)	Sales Return A/c To Suspense A/c (Being return sales book was short by ₹500, rectified)	Dr.		500	500
(iii)	Suspense A/c To Sales A/c (Being sales book balance was short and taken forward by 1,000, rectified)	Dr.		1,000	1,000
(iv)	Sales Return A/c To Suspense A/c (Being sales return book balance short by ₹100, rectified)			100	100
	Total			6,600	6,600

Q3

Solution:

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Purchase A/c To Suspense A/c (Being overcast of purchase journal ₹2,150, rectified)	Dr.		2,150	2,150
(ii)	Suspense A/c To Sudha A/c (Being amount debited to Sudha's A/c rectified)	Dr.		1,000	1,000
(iii)	Drawing A/c To Travelling Expense A/c (Being withdrawal of amount wrongly posted to travelling expense A/c rectified)	Dr.		3,000	3,000
(iv)	Geeta A/c To Suspense A/c (Being wrong amount debited to Geeta's A/c rectified)	Dr.		18	18
	Total			6,168	6,168

Q4

Solution:

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Suspense A/c To Sales A/c (Being sales book short by ₹500, rectified)	Dr.		500	500
(ii)	Purchases A/c To Suspense A/c (Being total periodic table of purchases book short by ₹5,000, rectified)	Dr.		5,000	5,000
(iii)	Suspense A/c To Purchase Return A/c (Being undercast of purchase return book by ₹1,500, rectified)	Dr.		1,500	1,500
(iv)	Sales Return A/c To Suspense A/c (Being sales return book short by ₹200, now revised)	Dr.		200	200
	Total			7,200	7,200

Q5**Solution:**

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Purchase A/c To Suspense A/c (Being purchase not recorded)	Dr.		10,000	10,000
(ii)	Furniture A/c To Purchase A/c (Being office furniture purchased recorded in purchases book)	Dr.		10,000	10,000
(iii)	Rent A/c To personal A/c (Being office rent wrongly debited to landlord's personal A/c, rectified)	Dr.		15,000	15,000
(iv)	Sales A/c To Machinery A/c (Being sale of old machine credited to Sales A/c)	Dr.		5,000	5,000
	Total			40,000	40,000

Q6**Solution:**

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Purchase A/c To Suspense A/c (Being undercast of purchase book by ₹1,000, revised)	Dr.		1,000	1,000
(ii)	Anil A/c To Purchase A/c To Sales A/c (Being sale of goods by Anil wrongly recorded in purchase book)	Dr.		14,000	7,000 7,000
(iii)	Radha's A/c To Sales A/c (Being sale credit of ₹7,000 to Radha wrongly recorded as ₹700, revised)	Dr.		6,300	6,300
	Total			21,300	21,300

Q7

Solution:

Please find below the journal entries of the transactions:

Journal Book					
Sr. No.	Particulars		L.F	Dr. (₹)	Cr. (₹)
(i)	Manu A/c To Sales A/c (Being ₹ 20,000 of sales to Manu wrongly recorded as ₹2,000 in the sales book, revised)	Dr.		18,000	18,000
(ii)	Machinery A/c To Wages A/c (Being ₹25,000 spent for the machinery extension wrongly debited to the wages account, rectified)	Dr.		25,000	25,000
(iii)	Laxman & Co. A/c To Discount Received A/c (Being discount of ₹350 not recorded in cash book)	Dr.		350	350
	Total			43,350	43,350