

Class 11 Accountancy Chapter 13 - Rectification of Errors

TS Grewal Solutions for Class 11 Accountancy Chapter 13 - Rectification of Errors is a concept that students should consider while preparing for their Accountancy exam. Here, are few solutions rendered in a simple and stepwise method.

Board	CBSE
Class	Class 11
Subject	Accountancy
Chapter	Chapter 13
Chapter Name	Rectification of Errors
Number of questions solved	7
Category	TS Grewal

Chapter 13 - Rectification of Errors defines the below-mentioned concepts:

- Rectification of Errors not affecting the Trial Balance
- Rectification of Errors affecting the Trial Balance
- Error of Commission
- Error of Omission
- Error of Principal

TS Grewal Solutions for Class 11 Accountancy Chapter 13 - Rectification of Errors

QUESTION 1

Rectify the below-mentioned errors.

1. Book purchase overcast by ₹5,000
2. Return purchased book overcast by ₹2,000
3. Return purchased book's balance was taken forward by ₹100 as excess
4. Purchase book balance is taken forward by ₹1,000 as excess

Solution.

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

QUESTION 2

Rectify the following errors.

1. Sales Book was short by 5,000
2. Sales Return Book is short by ₹500
3. Sales book balance was short and taken forward by 1,000

4. Sales Return Book balance is taken forward and short by ₹100

Solution.

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

QUESTION 3

Rectify the following errors found in the book of Radha.

1. Purchase journal overcast by 2,150
2. ₹500 received from Sudha was debited to her account
3. ₹3,000 was withdrawn by the owner of the company for his personal use and was posted to traveling expense account
4. In the sales book, an amount ₹175 entered for a credit sale to Geeta is debited to his account as ₹157.

Solution.

Journal				
Sr. No.	Particulars	L.F	Dr. (₹)	Cr. (₹)
i.	Purchase A/c Dr. To Suspense A/c (Being purchase journal overcast by 2,150, now revised)		2,150	2,150
ii.	Suspense A/c Dr. To Sudha A/c (Being received from Sudha was wrongly debited , now revised)		1000	1000
iii.	Drawing A/c Dr. To Traveling Expense A/c (Being withdrawn by the owner of the company for his personal use and was wrongly posted to traveling expense account, now revised)		3,000	3,000
iv.	Geeta A/c Dr. To Suspense A/c (Being Geeta account debited by ₹157 instead of ₹175, now revised)		18	18

QUESTION 4

Rectify the following errors.

1. The December sales book was added short by ₹500
2. The total periodic table of purchases book was short by ₹5,000
3. The purchases return book total was undercast by ₹1,500
4. The sales return book was added short by ₹200

Solution.

Journal				
Sr. No.	Particulars	L.F	Dr. (₹)	Cr. (₹)

i.	Suspense A/c To Sales A/c (Being sales book was added short, now revised)	Dr.		500	500
ii.	Purchases A/c To Suspense A/c (Being total periodic table of purchases book was short, now revised)	Dr.		5,000	5,000
iii.	Suspense A/c To Purchase Return A/c (Being purchases return book total was undercast, now revised)	Dr.		1,500	1,500
iv.	Sales Return A/c To Suspense A/c (Being sales return book was added short, now revised)	Dr.		200	200

QUESTION 5

Rectify the following errors and make the necessary entries.

1. ₹10,000 for purchase was not recorded
2. Office furniture purchased for ₹10,000 was recorded in purchases book
3. ₹15,000 office rent was debited to the landlord's personal account
4. Sold old machine for ₹5,00 was credited to sales account

Solution.

Journal				
Sr. No.	Particulars	L.F	Dr. (₹)	Cr. (₹)
i.	Purchase A/c To Suspense A/c (Being ₹10,000 for purchase was not recorded, now revised)	Dr.	10,000	10,000
ii.	Furniture A/c	Dr.	10,000	

	To Purchase A/c (Being office furniture purchased for ₹10,000 was recorded in purchases book, now revised)			10,000
iii.	Rent A/c Dr. To personal A/c (Being ₹15,000 office rent was debited to the landlord's personal account, now revised)		15,000	15,000
iv.	Sales A/c Dr. To Machinery A/c (Being Sold old machine for ₹5,00 was credited to sales account, now revised)		5,000	5,000

QUESTION 6

Rectify the following errors and make the necessary entries.

- Purchase book undercast for ₹1,000
- Sale credit ₹7,000 to Anil was recorded in purchase book
- Sale credit of ₹7,000 to Radha was recorded as ₹700

Solution.

Journal				
Sr. No.	Particulars	L.F	Dr. (₹)	Cr. (₹)
i.	Purchase A/c Dr. To Suspense A/c (Being purchase book undercast for ₹1,000, now revised)		1,000	1,000
ii.	Anil A/c Dr. To Purchase A/c To Sales A/c (Being sale credit ₹7,000 to Anil was recorded in purchase book, now revised)		14,000	7,000 7,000

iii.	Radha's A/c To Sales A/c (Being Sale credit of ₹7,000 to Radha was recorded as ₹700, now revised)	Dr.		6,300	6,300
------	---	-----	--	-------	-------

QUESTION 7

Rectify the following errors.

1. ₹ 20,000 of sales to Manu was recorded as ₹2,000 in the sales book
2. Total ₹25,000 spent for the machinery extension was debited to the wages account
3. Laxman & Co. gave ₹350 discount which was not recorded in the discount column of cash book

Solution.

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