Q. 48. Rectify the following errors:

(*a*) Credit purchase from Varun ₹8,000 was recorded as ₹8,800.
(*b*) Credit sale to Mohan ₹2,500 was recorded in Purchase Book.
(*c*) ₹30,000 spent on annual white-washing was debited to Building Account.
(*d*) Total of Sales Return Book was overcast by ₹500.
(*e*) Goods sold to Rajesh ₹7,000 was posted to Rakesh's Account.
(*f*) Furniture purchased for ₹10,000 wrongly debited to Purchase Account as ₹1,000. *(KVS 2024)*

Q. 49. Rectify the following errors :

(*a*) Sales return book is undercasted by ₹1,000.
(*b*) Purchase book is overcasted by ₹3,000.
(*c*) Goods sold on credit to Ramesh ₹5,000 were recorded in purchases book.
(*d*) Wages paid for machinery purchased were debited to wages account ₹600.
(*e*) Credit purchase from Raman ₹8,000 was posted to debit side of his account.
(*f*) Goods returned by Rahul ₹4,000 were recorded in purchases return book.

(Delhi 2024)

Q. 40. Rectify the following errors :—

(*a*) ₹500 paid for the purchases of Radio set for the proprietor debited to General expenses account.

(*b*) Goods sold to Ram for ₹300 have been entered in the purchase book. However the account of Ram stands correctly posted.

(*c*) An amount of ₹50 paid to Kewal has been credited to the account of Kanwal.

(*d*) A sum of ₹450 paid as rent has been debited to Landlord's personal account.

(*e*) Wages paid for the month ₹300 was posted twice.

(*f*) Sales return book was undercast by ₹10.

(*g*) Goods for ₹100 have been returned by a customer. These have been taken into stock but no entry in respect thereof has been made in the books.

(*h*) Repairs ₹500 debited to machinery account as ₹550.

Q. 41. Pass journal entries to rectify the following errors detected during preparation of Trial Balance :

(*i*) Purchases book is undercast by ₹1,000.

(*ii*) Wages paid for construction of office debited to wages account ₹20,000.

(*iii*) A credit sale of goods ₹1,200 to Ramesh has been wrongly passed through the purchase book.

(*iv*) Goods purchased for ₹5,000 were posted as ₹500 to the purchases account.

(*v*) A credit purchase of ₹1,040 from Ramesh was passed in the books as ₹1,400.

(*vi*) Goods (Cost ₹5,000; Sales Price ₹6,000) distributed as free samples among prospective customers was not recorded anywhere.

(*vii*) Goods worth ₹1,500 returned by Green and Co. have not been recorded anywhere.

Q. 32. Rectify the following errors :

(*i*) The Sales Book has been totalled ₹1,000 short.

(*ii*) Goods worth ₹1,500 returned by Green and Co. have not been recorded anywhere.

(*iii*) Goods purchased worth ₹2,500 have been posted to the debit of the supplier, Gupta and Co.

(*iv*) Furniture purchased from Gulab and Co. worth ₹10,000 has been entered in Purchases Day Book.

(*v*) Cash received from *A* ₹2,500 has not been posted in his account.

Q. 33. 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*) Purchase of ₹540 from Ramneek was written in Sales day 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 Purchase book as ₹450.