**Q. 16.** 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 Sale Returns Book. However, Rakesh's Account was correctly debited.

(*d*) Goods returned from Mahesh ₹1,000 were recorded through Purchase Returns 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.

*(NCERT Numerical Q. 13)*

[**Ans.** Opening Cr. Balance of Suspense Account ₹6,000; Total of Suspense Account ₹26,000]

**Q. 17.** There was a difference of ₹430 in a Trial Balance. It was placed on the Debit side of a Suspense A/c. Later on the following errors were discovered. Pass rectifying entries and prepare Suspense A/c.

1. Purchases book was overcast by ₹100.
2. Sales book was overcast by ₹1,000.
3. Goods for ₹800 purchased from Umakant, though entered in the purchase book, has not been posted to his account.
4. An amount of ₹500 has been posted to the credit side of commission account instead of ₹570.
5. Goods sold to Bharti for ₹4,400 has been posted to her account as ₹4,000.
6. Goods sold to *X* for ₹750 were recorded in purchase book. *(I.S.C. 2024)*

**Q. 21.** A book-keeper finds that the debit side of the trial balance is short of ₹308 and so for the time being, he balances the side by putting the difference to suspense account. Subsequently, the following errors were disclosed :

(*a*) An entry for sale of goods for ₹102 to Madhav was posted to his account as ₹120.

(*b*) ₹100 being the discount allowed to customers were credited to discount received account in the ledger.

(*c*) ₹275 paid by Madhav were credited to Jadav's account.

(*d*) ₹26 appearing in the cash book as paid for the purchase of stationery for office use have not been posted to ledger.

(*e*) The debit side of purchases account was under-cast by ₹100.

You are required to make the necessary journal entries and the suspense account.

[**Ans.** Suspense A/c tallies, total of Suspense A/c ₹326.]

**Q. 22.** The accountant of *X* prepared the Trial Balance at the end of the year on 31st March, 2024. But there was a difference and the accountant put the difference in a Suspense Account. Rectify the following errors found and prepare the Suspense Account :

(*a*) The total of the returns outward book ₹420 has not been posted in the ledger.

(*b*) A purchase of ₹350 from *Y* has been entered in the sales book. However *Y*'s Account has been correctly entered.

(*c*) A sale of ₹390 to *Z* has been credited to his account ₹290.

(*d*) Old furniture sold for ₹5,400 had been posted as ₹4,500 in Sales Account.

(*e*) Goods taken by the proprietor ₹500 have not been entered in the books at all.

[**Ans.** Opening Dr. Balance of Suspense A/c ₹60; Total of Suspense A/c ₹1,380.]

**Hint :** In item (d), ₹4,500 will be debited to Sales A/c; ₹900 will be debited to Suspense A/c and ₹5,400 will be credited to Furniture A/c

**Q. 23.** 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.

*(NCERT Numerical Q. 19)*

**Q. 27.** A Trial Balance showed excess credit of ₹2,728, which were placed in a suspense account. Later on the following errors were located. Pass rectifying entries and prepare Suspense A/c.

1. ₹825, the total of purchase return book has been posted to the debit of sales return account.
2. Goods purchased from Suresh ₹1,800 recorded in Sales Book as ₹180.
3. An item of ₹328 written off as a bad debt from Ajay Sharma has not been debited to Bad Debts Account.
4. Goods purchased from *X* ₹3,500 and from *Y* ₹4,000, but were recorded in the purchase book as *X* ₹4,000 and *Y* ₹3,500.
5. Goods returned to Ramesh for ₹2,600 was correctly recorded in the return outward book but was wrongly posted to his account as ₹260.
6. A sum of ₹2,210 stolen by an ex-employee stand debited to Suspense A/c.
7. A sum of ₹500 written off as depreciation on Machinery, were not posted to Machinery account.

[**Ans.** Suspense A/c tallies, Total of Both sides of Suspense A/c ₹4,878. Item No. 2 & 4 do not affect Suspense A/c.]

**Hint :—** (See Illustration 19 for Solution).

**Q. 28.** A Book-keeper finds the difference in the Trial Balance amounting to ₹210 and puts it in the suspense account. Later on he detects the following errors. Rectify these and prepare the Suspense Account :—

1. Goods purchased from Ram ₹700 was passed through sales book.
2. Returned goods to Shyam ₹1,500 was passed through returns inward book.
3. An Item of ₹450 relating to prepaid rent account was omitted to be brought forward.
4. An Item of ₹120 in respect of purchase returns, instead of being recorded in Returns outward book has been wrongly entered in the purchase book and posted therefrom to the debit of Personal A/c.
5. Amount payable to Subhash for repairs done to radio ₹180 and a new radio supplied for ₹1,920, were entered in the Purchase book as ₹2,000.