

21. (B)	22. (C)	23. (B)	24. (A)	25. (C)
26. (D)	27. (B)	28. (D)	29. (B)	30. (C)
31. (B)	32. (A)	33. (A)	34. (A)	35. (C)
36. (D)	37. (C)	38. (D)	39. (D)	

PRACTICAL QUESTIONS

Two-Sided Errors

Q. 1. Rectify the following errors :

- Credit sales to Mridula ₹50,000 were not recorded.
- Credit purchases from Nayna ₹80,000 were not recorded.
- Goods returned to Priya ₹1,20,000 were not recorded.
- Goods returned from Rashi ₹1,00,000 were not recorded.

Q. 2. Rectify the following errors :

- Credit sales to Mridula ₹50,000 were recorded as ₹5,000.
- Credit purchases from Nayna ₹80,000 were recorded as ₹8,000.
- Goods returned to Priya ₹1,20,000 were recorded as ₹12,000.
- Goods returned from Rashi ₹1,00,000 were recorded as ₹10,000.

Q. 3. Rectify the following errors :

- Credit sales to Mridula ₹50,000 were recorded as ₹54,000.
- Credit purchases from Nayna ₹80,000 were recorded as ₹88,000.
- Goods returned to Priya ₹1,20,000 were recorded as ₹1,22,000.
- Goods returned from Rashi ₹1,00,000 were recorded as ₹1,10,000.

Q. 4. Give rectifying entries for the following :

- A credit sales of goods to Ram ₹25,000 has been wrongly passed through the 'Purchases Book'.
- A credit purchase of goods from Shyam amounting to ₹10,000 has been wrongly passed through the 'Sales Book'.
- A return of goods worth ₹11,000 to Mohan was passed through the 'Sales Return Book'.
- A return of goods worth ₹5,000 by Ganesh were entered in 'Purchases Return Book'.

Q. 5. Rectify the following errors :—

- Goods for ₹11,000 were purchased from Sheila Garments on credit, but no entry has yet been passed.
- Purchase Return for ₹3,000 not recorded in the books.
- Goods for ₹4,000 sold to 'Mohan Stores' on credit were entered in the sales book as ₹400 only.
- Goods of the value of ₹3,600 returned by Raghav Brothers. were included in stock, but no entry was passed in the books.
- Goods purchased for ₹1,800, entered in the purchases book as ₹18,000.
- An invoice for goods sold to Shikha was overcast by ₹1,700.

Hint :— In item (vi), entry for sales has been recorded in excess by ₹1,700; As such, account will be debited and Shikha's account will be credited.

Q. 6. Rectify the following errors :

- (i) Sold old furniture to A for ₹11,500 was passed through the Sales Book.
- (ii) Credit purchases of ₹12,000 from Ojas omitted to be recorded in the books.
- (iii) Repairs made were debited to Building Account ₹7,000.
- (iv) Credit sale of ₹1,800 to Avikan was recorded as ₹8,100.
- (v) ₹6,000 paid for office furniture was debited to office expenses account.
- (vi) A credit sale of goods of ₹15,000 to Ramesh has been wrongly passed through the Purchases Book.

Q. 7. Give Journal Entries to rectify the following errors :—

1. Goods purchased from Meena for ₹13,000 were recorded in Sales Book by mistake.
2. Goods for ₹22,000 sold to Kapil was passed through Purchase Book.
3. A customer returned goods worth ₹5,000. It was recorded in 'Purchase Return Book'.
4. A credit sale of ₹3,600 to Rajesh was entered in the books as ₹6,300.
5. Sale of old chairs and Table for ₹15,000 was treated as sale of goods.
6. Rent of proprietor's residence, ₹12,000, debited to Rent A/c.

Q. 8. Rectify the following errors :—

1. A sale of goods to Ramakant for ₹10,000 was passed through the Purchases Book.
2. Salary of ₹3,200 paid to Sudha was wrongly debited to her personal account.
3. Furniture purchased on credit from Khushwant for ₹4,000 was entered in the Purchases Book.
4. ₹20,000 spent on the extension of buildings was debited to Buildings Repairs Account.
5. Goods returned by Ratan ₹4,800 were entered in the Returns Outwards Book.

Q. 9. Rectify the following errors :

- (a) Furniture purchased for ₹10,000 wrongly debited to Purchases Account.
- (b) Machinery purchased on credit from Raman for ₹20,000 was recorded through Purchases Book.
- (c) Repairs on machinery ₹1,400 debited to Machinery Account.
- (d) Repairs on overhauling of second hand machinery purchased ₹2,000 was debited to Repairs Account.
- (e) Sale of old machinery at book value of ₹3,000 was credited to Sales Account.

(NCERT Numerical Q. 14)

Q. 10. Pass Journal Entries to rectify the following errors :

- (1) Machinery purchased for ₹5,000 has been debited to Purchases A/c.
- (2) ₹700 paid to Sh. Mohan Kapoor as Legal Charges were debited to his personal account.
- (3) ₹10,000 paid to Escorts Company for Machinery purchased stand debited to Escorts Company account.
- (4) Typewriter purchased for ₹6,000 was wrongly passed through purchase book.

- (5) ₹20,000 paid for the purchase of a Motor Cycle for proprietor has been charged to 'General Expenses' A/c.
- (6) ₹15,000 paid for the purchase of 'Gas Engine' were debited to 'Purchases' A/c.
- (7) Cash paid to Ram ₹400 was debited to the account of Shyam.

Q. 11. Rectify the following errors :—

1. ₹4,500 spent on the extension of Buildings were debited to Repairs A/c.
2. Wages paid to the firm's own workmen ₹3,600 for the installation of a new machinery were posted to Wages Account.
3. Contractor's bill for the construction of a godown at a cost of ₹10,000 has been charged to 'Repairs' A/c.
4. ₹1,500 paid as Wages to a worker 'Bahadur Singh', has been debited to his personal account.
5. Old furniture sold for ₹500 has been credited to Sales Account.
6. A cheque of ₹620 received from Ram, has been wrongly credited to Shyam.

Q. 12. Pass rectifying entries :—

- (i) ₹5,000 being the cost of a Radio purchased for the personal use of the proprietor has been debited to Radio account in the ledger.
- (ii) Goods taken by the proprietor for ₹1,000, has not been entered in the books at all.
- (iii) A cheque of ₹500 received from X was credited to the account of Y and debited to Cash instead of Bank A/c.
- (iv) A cheque of ₹1,300 received from Ram Lal was dishonoured and debited to 'General Expenses' A/c.
- (v) A sum of ₹3,000 drawn by the proprietor for his private travel was debited to 'Travelling Expenses A/c'.
- (vi) Credit purchase of ₹500 from Ajay were posted to the credit of Vijay A/c.
- (vii) An amount of ₹1,600 due from Chandan Lal was written off as 'Bad-debt' in previous year, was unexpectedly received this year, and has been credited to the account of Chandan Lal.

Hint :— In item (ii), Drawings A/c will be debited and Purchases A/c will be Credited.

In item (iii), (a) Y	Dr.	500	
To X			500
(b) Bank A/c	Dr.	500	
To Cash A/c			500

In item (vii), Chandan Lal A/c will be debited and 'Bad-debts Recovered A/c' will be credited.

One-Sided Errors

Q. 13. Rectify the following errors which were detected before preparing the Trial Balance :

- (i) Purchase book has been overcast by ₹1,000.

- (ii) Purchase from Ram ₹20,000 has been omitted to be posted to his account.
- (iii) Purchase from Shyam ₹15,000 has been posted to the debit side of his account.
- (iv) Purchase from Ghanshyam ₹10,000 has been posted to his account as ₹1,000.
- (v) Purchase from Sita Ram ₹5,000 has been posted to his account as ₹50,000.

Q. 14. Rectify the following errors which were detected before preparing the Trial Balance :

- (i) The total of Sales Book carried forward ₹5,000 less.
- (ii) A credit sale to Sita ₹6,300 posted as ₹3,600.
- (iii) A credit sale to Radha ₹2,400 posted as ₹4,200.
- (iv) A credit sale to Parbati ₹3,000 credited to her account.
- (v) A credit sale to Laxmi ₹5,600 credited as ₹6,500.

Q. 15. Rectify the following errors assuming :—

- (A) that no suspense account has been opened with difference in the trial balance,
- (B) that such a suspense account has been opened.

1. Goods costing ₹800 purchased from Sachin on credit were omitted to be credited to his account.
2. Goods costing ₹800 purchased from Sachin on credit were credited to his account as ₹80.
3. Goods costing ₹800 purchased from Sachin on credit were credited to his account as ₹880.
4. Goods costing ₹800 purchased from Sachin on credit were posted to the debit of his account.
5. Goods costing ₹800 purchased from Sachin on credit were posted to the debit of his account as ₹80.

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. 1)

[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)

[Ans. Suspense account tallies. Total of both sides of Suspense A/c ₹1,400.]

(See Illustration 11 for Solution)

Q. 18. In taking out the Trial Balance, book-keeper finds that he is out ₹3,809 excess debit. Being desirous of closing his books he places the difference to a newly opened Suspense A/c which is carried forward. In the next period he discovered that :—

1. ₹17,715 received from X has not been posted to his account.
2. A sum of ₹9,500 written off as depreciation on fixtures has not been posted to the Depreciation A/c.
3. ₹1,50,000 paid for furniture purchased has been charged to Ordinary Purchases A/c.
4. A discount of ₹3,742 allowed to a customer has been credited to him as ₹3,648.
5. The total of the Inwards return has been added ₹900 short.
6. An item of Sale for ₹5,900 was posted as ₹9,500 in the Sales Account

Give the rectifying entries and prepare the Suspense Account.

[Ans. Total of Suspense A/c ₹17,809.]

Q. 19. A Book-keeper failed to balance his trial balance, the credit side exceeding the debit side by ₹175. This amount was entered in a Suspense Account. Later on the under mentioned errors were discovered :—

1. Goods amounting to ₹620 sold to D & Co. were correctly entered in the Sales book, but posted to the Company's A/c as ₹260.
2. A credit balance of ₹755 of Rent Received account was shown as ₹570.
3. The total of Returns Outwards Book amounting to ₹200 was not posted to the Ledger.
4. Goods worth ₹100 were purchased from Prakash but the amount was entered in the Sales Book. The account of Prakash was correctly credited.
5. Sales Book was undercast by ₹100.
6. The total of the credit side of Sohan's account was overcast by ₹100.

Give journal entries to rectify these errors and prepare the Suspense Account.

[Ans. Total of Suspense A/c ₹660.]

Q. 20. The Trial Balance prepared by a Book-keeper showed a difference of ₹1,006 which was placed in a newly opened Suspense Account and carried forward to the next year, when the following errors were discovered :—

- (i) Goods purchased for ₹99 had been posted to the credit of the supplier as ₹990.
- (ii) ₹75 received as discount from a creditor was duly entered in his account but it was omitted to be posted to discount account.
- (iii) Sale of Furniture for ₹1,400 had been entered in sales book.
- (iv) ₹900 due from a customer were omitted to be taken to the Schedule of sundry debtors.
- (v) Goods of the value of ₹3,000 returned by a customer were taken into the stock but no entry was made in the books.
- (vi) ₹355 entered in the Sales Returns book had been posted to the debit of the customer who returned the goods.

Give necessary Journal entries to rectify the above errors and prepare suspense account.

[Ans. Opening Dr. balance of Suspense A/c ₹1,006. Total of Suspense A/c ₹1,791. Item No. (i), (ii), (iv) & (vi) affected the agreement of Trial Balance.]

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, 2026. 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.
- Cash received from Ravish ₹8,000 posted to his account as ₹6,000.
 - Returns Inwards book overcast by ₹1,000.
 - Total of Sales Book ₹10,000 was not posted to Sales Account.
 - Credit purchases from Nanak ₹7,000 were recorded in Sales Book. However, Nanak's Account was correctly credited.
 - Machinery purchased for ₹10,000 was posted to Purchases Account as ₹5,000. Rectify the errors and prepare Suspense Account.

[Ans. Total of Suspense Account ₹19,000]

(NCERT Numerical Q. 19)

- Q. 24.** Trial Balance of Madan did not agree and he put the difference to Suspense Account. He discovered the following errors :

- Sales Returns book overcast by ₹800.
- Purchases returns to Sahu ₹2,000 were not posted to his account.
- Goods purchased on credit from Narula ₹4,000 though taken into stock, but no entry was passed in the books.
- Installation charges on new machinery purchased ₹500 were debited to sundry expenses account as ₹50.
- Rent paid for residential accommodation of Madan (the proprietor) ₹1,400 was debited to Rent A/c as ₹1,000.

Rectify the errors and prepare Suspense Account to ascertain the difference in Trial Balance.

(NCERT Numerical Q. 21)

[Ans. Opening Dr. Balance of Suspense Account ₹2,050; Total of Suspense Account ₹2,850.]

- Q. 25.** There was an error in the Trial Balance of Mr. Steel on 31st March, 2026, and the difference in Books was carried to a Suspense Account. On going through the Books you find that :

- ₹5,400 received from Mr. A was posted to the debit of his account.
- ₹1,000 being purchases return were posted to the debit of Purchases Account.
- Discount received ₹2,000 was posted to the debit of Discount Account.
- ₹2,740 paid for Repairs to Motor Car was debited to Motor Car Account as ₹1,740.
- ₹4,000 paid to B was debited to A's Account.

Give Journal Entries to rectify the above errors and ascertain the amount transferred to Suspense Account on 31st March, 2026 by showing the Suspense Account, assuming that the Suspense Account is balanced after the above correction

[Ans. Opening Cr. Balance of Suspense A/c ₹15,800; Total of Suspense A ₹16,800.]

2	 To Dr. (Sale of machinery wrongly recorded in sales book, now rectified)	2,000	2,000
3.	 To Dr. (Total of sales returns book not posted to ledger, now rectified)	3,000	3,000
4.	 To Dr. (Purchases book undercast by ₹1,000)		

(KVS 2018)

PROBLEM 2.

Fill up the missing information in the following rectifying entries :

JOURNAL

Date	Particulars	L.F.	Amount Dr.	Amount Cr.
(i) —	Dr. To — (Dishonour of the cheque for ₹25,000 received from Akash wrongly debited to Discount A/c, now rectified)		₹ —	₹ —
(ii) —	Dr. — Dr. To — (Purchase from Chander for ₹15,200 wrongly recorded in Sales book. However Chander's account was correctly credited)		— —	—
(iii) —	Dr. To — To — (Salary paid ₹44,000 wrongly debited to personal account of Madhu Kapur as ₹40,000)		—	— —
(iv) —	Dr. To — To — (Furniture purchased from Furniture Fashion House for ₹75,000 recorded through purchase book as ₹57,000, now rectified)		—	— —

PROBLEM 3.

Fill up the missing information in the following rectifying entries :

JOURNAL ENTRIES

Date	Particulars	L.F.	Amount Dr.	
(i)	— Dr. To — (Purchase book undercast by ₹10,000)		₹ —	₹ —
(ii)	— Dr. To — (Wages paid for construction of office wrongly debited to wages A/c, now rectified)		50,000	50,000
(iii)	— Dr. To — To — (Credit sales to Ganpati for ₹40,000 wrongly passed through purchase book, now rectified)		—	—
(iv)	— Dr. To — (Goods purchased for ₹30,000 posted to purchase account as ₹3,000, now rectified)		—	—
(v)	— Dr. To Bad Debts Recovered A/c (Bad-debts recovered, wrongly posted to the credit of Jugal Kishore, now rectified)		25,000	25,000
(vi)	— Dr. To — (Rectification of credit purchase of ₹32,800 from Diwan Chand recorded in the books as ₹38,200)		—	—
(vii)	— Dr. To — (Goods Costing ₹10,000 distributed as free samples omitted to be recorded, now recorded)		—	—
(viii)	— Dr. To — (Goods returned by Muskan Traders for ₹7,500 omitted to be recorded, now recorded)		—	—

PROBLEM : 4.

Fill up the missing information in the following rectifying entries :
JOURNAL

Date	Particulars	L.F.	Amount Dr.	Amount Cr.
(a)	— To — (Total of returns outwards book ₹6,800 omitted to be posted in the ledger)	Dr.	₹ —	₹ —
(b)	— To — (Purchases for ₹30,000 wrongly entered in the sales book though correctly entered in the personal account)	Dr. Dr.	— —	—
(c)	— To — (Sale of ₹22,000 wrongly credited to Manoj's account as ₹20,000)	Dr.	—	—
(d)	— To — (Sale of furniture for ₹54,000 wrongly credited to sales account as ₹45,000)	Dr. Dr.	— —	—
(e)	— To — (Rent of proprietors residence ₹18,000 debited to rent account)	Dr.	—	—

Dr.

SUSPENSE ACCOUNT

Particulars	₹	Particulars
To Difference in Trial Balance	86,200	By —
To —	—	By —
To —	—	By —
	—	
	—	

SOLUTION to Problem 1.**JOURNAL**

S. No.	Particulars	L.F.	Debit (₹)
1.	Furniture A/c To Purchases A/c To Suspense A/c (Furniture purchased for ₹5,000 wrongly debited to purchase account as ₹500, now rectified)	Dr.	5,000