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No	Error	Correct entry	Wrong Entry	Rectification Entry	Entry in Next FY
A	<u>Complete omission</u> (neither entered nor posted) / not recorded / not entered				
1	Goods drawn for personal use Rs. 2,000 were not entered in the books	Drawing Dr 2000 to Purchases / Trading 2000			
2	Goods distributed as free samples Rs. 2,000 were not recorded at all.				
3	Foreign tour expenses of Rs. 1,00,000 include Rs. 42,000 related to his wife were not adjusted in the books				
4	Furniture purchased on credit from Happy house Rs. 10,000 was not entered	Furniture Dr 10,000 to Happy 10,000			
B	<u>Entry into wrong subsidiary books</u>				
1	<u>Intra - Category</u>				

5	Sales to Ram Rs. 100 entered in purchase Returns Book.	Ram Dr 100 to Sales 100	Ram Dr 100 to P&L 100	P&L Dr 100 to Sales 100	
6	Goods returned to M/s AB Traders Rs. 100 entered in sales book	M/s AB Dr 100 to P&L 100	M/s AB Dr 100 to Sales 100	Sales Dr 100 to P&L 100	
7	Goods purchased Rs. 300 from Raj Traders entered in sales return book	Purch Dr 300 to Raj 300	Sales ret Dr 300 to Raj 300	Purch Dr 300 to Sales ret 300	
8	Goods returned by Anita Rs. 500 entered in purchases book	Sales ret Dr 500 to Anita 500	Purchase Dr 500 to Anita 500	Sales ret Dr 500 to Purch 500	
11	<u>Inter - Category</u>				
9	Goods sold to Nisha for Rs. 2,000 were entered in Purchases Book or sales returns book.				
10	Goods purchased from Rupa & Co. for Rs. 3,000 were entered in sales book or purchase returns book.				

11	Goods returned for defects by Aji Rs. 600 were routed through sales book or purchase returns book.				
12	Goods returned to Shyam & Co. Rs. 400 were entered in purchases book or sales returns book.				
C	<u>Wrong Amount Entered</u>				
I	<u>Short (Less) Amount - Same Entry</u>				
13	Cash Rs. 5,000 paid to Rajesh was entered as Rs. 4,500.				
14	Advertisement bill of Rs. 10,000 paid was recorded as Rs. 8,000.				
II	<u>Excess Amount - Reverse Entry</u>				
15	Goods drawn from bank for personal use Rs. 7,000 were entered as Rs. 17,000.				

16	Cash received from Mr. Sheth Rs. 3,000 was entered as Rs. 33,000				
17	Goods sold to Manisha for Rs. 3,000 were entered as Rs. 3,300				
18	Insurance premium Rs. 1,000 paid by cheque was entered as Rs. 1,010				
D	<u>Posting to Wrong A/c</u>				
19	Cash paid to Mr. Sane was <u>posted</u> to Mr. Nene's A/c Rs. 500.	Same as 500 to cash 500	Nene as 500 to cash 500	Same as 500 to Nene 500	
20	Discount allowed to Rita Rs. 50 was <u>posted</u> to Santa's A/c	Disall as 50 to Rita 50	Disall as 50 to Santa 50	Santa as 50 to Rita 50	
21	Taxes related to the residence of proprietor were <u>posted</u> to Municipal Taxes A/c Rs. 2,000.	Drawing as 2000 to cash 2000	Municipal tax as 2000 to cash 2000	Drawing as 2000 to M. taxes 2000	

21	Taxes related to the residence of proprietor were posted to Municipal Taxes A/c Rs. 2,000.	Drawing or 2000 to cash 2000	Municipal tax or 2000 to cash 2000	Drawing or 2000 to M. taxes 2000
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22	Cigarettes of Rs. 100 bought for proprietor were posted to Entertainment expenses A/c	Drawing or 100 to cash 100	Ent. Exp or 100 to cash 100	Drawing or 100 to Ent Exp 100
23	Discount Rs. 200 received from Rupa & Co. was recorded as commission received.	Rupa or 200 to dis rec 200	Rupa or 200 to comm 200	Comm or 200 to dis rec 200
24	Bad debts of Rs. 500 to be written off from Ramesh's A/c were recorded as discount allowed.	Bad debt or 500 to Ramesh 500	dis all or 500 to Ramesh 500	Bad debt or 500 to dis all 500
25	Instalment of loan Rs. 22,000 was paid and debited to bank loan A/c but interest Rs. 2,000 which was included in instalment was not accounted for.	Bank loan or 22,000 Interest or 2000 to Bank 22,000	Bank loan or 22,000 to Bank 22,000	Interest or 2000 to Bank 2000 loan
E	<u>Errors of Principle</u>			
I	<u>Capital expenditure treated as revenue expenditure.</u>			

26	Wages paid for installation of Machinery treated as wages Rs. 1,000.	Machinery or 1000 to Cash 1000	Wages or 1000 to Cash 1000	Machinery or 1000 to Wages 1000	
27	Legal expenses paid for acquiring land treated as Legal expenses Rs. 1,000.	Land or 1000 to Cash 1000	Legal exp or 1000 to Cash 1000	Land or 1000 to Legal exp 1000	
II	<u>Revenue expenditure treated as capital expenditure.</u>				
28	Legal expenses paid for protecting trade mark were debited to trade mark A/c Rs. 5,000.	Legal exp or 5000 to Cash 5000	Trade Mark or 5000 to Cash 5000	Legal exp or 5000 to Trade Mark	
29	Repairs expenditure Rs. 11,000 paid for car was debited to car A/c.	Repairs exp or 11000 to Cash 11000	Car or 11000 to Cash 11000	Repairs exp or 11000 to Car 11000	
III	<u>Current year's expenses not provided.</u>				
30	No provision was made for Audit fees of Rs. 10,000				

CA Foundation Accounts | Rectification of Errors

31	O/s salary for current year Rs. 1,000 was not accounted for	Salary $\text{Rs } 1000$ to O/s salary 1000			
IV	<u>Expenses related to next year not carried forward.</u>				
32	Prepaid insurance Rs. 300 to be carried was not adjusted.				
33	Fees received in advance Rs. 3,000 was not carried forward				
V	<u>Expenses paid / income received not to be recorded to party's A/c.</u>				
34	Rent paid to Ranade Rs. 2,000 was <u>debited</u> to Ranade's A/c	Rent $\text{Rs } 2000$ to Ranade 2000 Cash	Ranade $\text{Rs } 2000$ to Cash 2000	Rent $\text{Rs } 2000$ to Ranade 2000	
35	Commission received Rs. 1,000 from Seema Traders was <u>credited</u> to Seema Traders A/c	Cash $\text{Rs } 1000$ to Comm 1000	Cash $\text{Rs } 1000$ to Seema 1000 Traders	Seema $\text{Rs } 1000$ Traders to Comm 1000	

One Sided Errors

31	O/s salary for current year Rs. 1,000 was not accounted for	Salary Dr 1000 to O/s salary 1000			
IV	<u>Expenses related to next year not carried forward.</u>				
32	Prepaid insurance Rs. 300 to be carried was not adjusted.				
33	Fees received in advance Rs. 3,000 was not carried forward				
V	<u>Expenses paid / income received not to be recorded to party's A/c.</u>				
34	Rent paid to Ranade Rs. 2,000 was <u>debited</u> to Ranade's A/c	Rent Dr 2000 to Ranade 2000 Cash	Ranade Dr 2000 to cash 2000	Rent Dr 2000 to Ranade 2000	
35	Commission received Rs. 1,000 from Seema Traders was <u>credited</u> to Seema Traders A/c	Cash Dr 1000 to Comm 1000	Cash Dr 1000 to Seema 1000 Trader	Seema Dr 1000 Trader to Comm 1000	

These errors affect agreement of Trial Balance. There is an error made in giving one effect out of two effects of double entry. Hence, the error is rectified by giving necessary debit or credit effect. If the error is being rectified after preparing the Trial Balance, Journal Entry is passed by giving second effect through suspense A/c.

Partial Omission

Error	Correct entry	Debit		Entry in Next FY
		Wrong Entry	Credit	
1. Goods returned by Avinash Rs. 400 were not entered but <u>posted</u> to Avinash's A/c.	Sales return Rs 400 to Avinash 400	No debit Rs 400 to Avinash 400	S-R Rs 400 to Susp 400	
2. Cash paid to Anita Rs. 1,000 was not <u>posted</u> to her A/c	Anita Rs 1000 to cash 1000	No debit Rs 1000 to cash 1000	Anita Rs 1000 to sup 1000	
3. Cash received from Mandar Rs. 2,000 was <u>recorded</u> correctly in Mandar's A/c but not entered in cash book	Cash Rs 2000 to Mandar 2000	No debit Rs 2000 to Mandar 2000	Cash Rs 2000 to Suspence 2000	
4. Discount allowed to Vasudha was <u>posted</u> to her A/c but not entered in cash book Rs. 20.	disall Rs 20 to Vasudha 20	No debit Rs 20 to Vas. 20	disall Rs 20 to Vasudha 20	
5. Rs. 300 earlier written off as bad now recovered in C.B. but not <u>posted</u> anywhere.	Bad debt Cash Rs 300 to Bad debt rec. 300	Cash Rs 300 to No credit 300	Susp Rs 300 to Bad debt rec 300	

Arithmetical Errors

CA Foundation Accounts | Rectification of Errors

Error	Correct entry	Wrong Entry	Rectification Entry	Entry in Next FY
(a) Overcasting (excess amt. recorded on other side) 1. Receipt side of cash book was overcasted by Rs. 100.			Suspence $\text{Rs } 100$ to cash 100	Susp $\text{Rs } 100$ to cash 100
2. Discount total on credit side of cash book was over casted by Rs. 20.			Suspence $\text{Rs } 20$ to discount 20 Disrec $\text{Rs } 20$ to susp 20	P&L adj $\text{Rs } 20$ to susp 20
3. Undercasting (short amt recorded on same side) 4. Payment side of bank column was undercasted by Rs. 30.			Suspence $\text{Rs } 30$ to bank 30	Susp $\text{Rs } 30$ to Bank 30
5. Discount column on debit side of cash book was totalled short by Rs. 100.			Disall $\text{Rs } 100$ to susp 100	P&L adj $\text{Rs } 100$ to susp 100
(b) <u>Wrong calculation</u> 1. Interest on overdraft recorded was under calculated by Rs. 570.				
2. Interest on investment entered was over calculated by Rs. 410.				

Wrong B/F

Error	Correct entry	Wrong Entry	Rectification Entry	Entry in Next FY
<p>(a) Short Amt Total of page no. 17 of return inward book was Rs. 17,300, it was carried to page 18 as Rs. 11,300.</p>	<p>Sales ^{Dr.} 17300 to Debtors 17300</p>	<p>Sales ^{Dr.} 11300 to Debtors 11300</p>	<p>Sales ^{Dr.} 6000 to Suspense 6000</p>	<p>P/B ^{Dr.} 6000 to Suspense 6000</p>
<p>(b) Excess Amt Sales book total on page no. 3 was b/f on page 4 as 17,700 instead of 11,700</p>	<p>Debtors ^{Dr.} 11700 to Sales 11700</p>	<p>Debtors ^{Dr.} 17700 to Sales 17700</p>	<p>Sales ^{Dr.} 6000 to Suspense 6000</p>	<p>P/B ^{Dr.} 6000 to Suspense 6000</p>
<p>(c) Wrong side Bank overdraft Rs. 1,000 on 31/3/... was shown on 1/4/... as bank balance</p>	<p>Bank ^{Dr.} 1000 to Suspense 1000</p>	<p>Bank ^{Dr.} 1000 to Suspense 1000</p>	<p>Suspense ^{Dr.} 2000 to BOD 2000</p>	<p>Suspense ^{Dr.} 2000 to BOD 2000</p>

Errors of Commission *Impotent* *down note book*

Error	Correct entry	Wrong Entry	Rectification Entry	Entry in Next FY
<p>(a) Double posting Salaries Rs. 30,000 paid for March were posted twice.</p>	<p>Salaries ^{Dr.} 30,000 to Cash 30,000</p>	<p>Salaries ^{Dr.} 60,000 to Cash 30,000</p>	<p>Suspense ^{Dr.} 30,000 to Salaries 30,000</p>	

Double posting	Correct entry	Wrong Entry	Rectification Entry	Entry in Next FY
Salaries Rs. 30,000 paid for March were posted twice.	Salaries Dr 30,000 to cash 30,000	Salaries Dr 60,000 to cash 30,000	Suspense Cr 30,000 to salaries 30,000	

CA Foundation Accounts | Rectification of Errors

Agar Cash Book # galti hogi then work entered / recorded

*** Important

(b) Posting of wrong amt.				
1. Excess amt: Cash paid to Amar Rs. 1,100 was posted as 1,700.	Amar Dr 1100 to cash 1100	Amar Dr 1700 to cash 1100	Suspense Cr 600 to Amar 600	
2. Short amt. : Discount column total on receipt side of cash book Rs. 580 was posted Rs. 380.	disall Dr 580 to creditor 580	disall Dr 380 to creditor 380	disall Cr 200 to Susp 200	
(c) Posting to wrong side				
1. Interest received Rs. 300 was debited to interest A/c.	Bank Cr 300 to Interest 300 rec.	Interest Cr 300 Bank Cr 300 to No credit	Suspense Cr 600 to Interest 600	
2. Depreciation charged Rs. 300 was debited to asset A/c	Depreciator Cr 300 to Asset 300	Asset Cr 300 dep Cr 300 to No credit	Susp Cr 600 to Asset 600	
(d) Posting of wrong amt. on wrong side				
3. Cash received Rs. 4,000 from Savita was debited as Rs. 400 to her A/c.	Cash Cr 4000 to Savita 4000	Savita Cr 400 Cash Cr 4000 to No credit	Suspense Cr 4400 to Savita 4400	
4. Commission received Rs. 3,900 was debited to commission A/c Rs. 9,300.	Bank Cr 3900 to Comm rec 3900	Comm Cr 9300 Bank Cr 3900 to No credit	Susp Cr 13200 to Comm 13200	
5. Amt drawn for personal use Rs. 1300 was credited to drawings as Rs. 3,100.	Drawing Cr 1300 to cash 1300	debtor Cr 3100 to cash 1300 to drawing 3100	Susp Cr 1800 to drawing 4800 drawing Cr 4400 to Susp 9400	

(e) Posting of wrong amt. on wrong side of wrong A/c				
1. Bad debt earlier written off but now recovered Rs. 1,700 was debited to bad debt A/c as Rs. 2,000	Bad debt Dr 2000 to Bank 1700 Bank Cr 1700 to Bad debt 1700 Bal.	Bad debt Dr 2000 to Bank 1700 Bank Cr 1700 Bad debt Cr 2000 to no credit	Suspense Dr 300 to Bad debt 300 to Bank 1700 to Bad debt 2000 to Suspense 300 to Bad debt 1700	Sus Cr 3700 to Bank 1700 to Bad debt 2000
2. Discount allowed to Sunita Rs. 300 was debited to Neeta's A/c as Rs. 30.	dis all Cr 300 to Sunita 300	Neeta Cr 30 dis all Cr 300 to no credit	Suspense Cr 330 to Neeta 30 to Sunita 300	
3. Commission received Rs. 350 was debited to interest A/c as Rs. 35.	Bank Cr 350 to Comm 350	Bank Cr 350 Interest Cr 35 to no credit	Suspense Cr 385 to Interest 35 to comm 350	