

# RECTIFICATION OF ERRORS – PRACTICE SUMS

1. Pass rectification entries for the following error.

a. **ERROR OF CASTING.**

- i. Purchase day book overcast by Rs 500
- ii. Sales day book overcast by Rs 300
- iii. Return inward book undercast by Rs 200
- iv. Return outward book overcast by Rs 100
- v. Discount allowed column of the cash book undercast by Rs 350
- vi. Discount received column of the cash book overcast by Rs 400
- vii. Purchase day book undercast by Rs 800
- viii. Purchase return book undercast by Rs 400

b. **ERROR OF CARRIED FORWARD.**

- i. The total of P.D. book in page number 8 Rs 5600 carried forward to page number 9 as Rs 6500
- ii. The total of S.D book in page number 12 Rs 9650 carried forward to page number 13 as Rs 6950
- iii. The total of P.R.D book in page number 18 Rs 580 carried forward to page number 19 as Rs 850
- iv. The total of S.R.D book in page number 25 Rs 865 carried forward to page number 26 as Rs 685
- v. The total of P.D book carried forward as Rs 8970 instead of Rs 9870
- vi. The total of sales day book carried forward as Rs 2760 instead of Rs 7260

c. **ERROR OF POSTING.**

- i. Bought goods from Raman on credit Rs 780 posted to Raman A/c as 870
- ii. Bought goods from Raman on credit Rs 860 posted to Raman A/c as 680
- iii. Bought goods from Raman on credit Rs 920 posted to the debit side of Raman A/c
- iv. Bought goods from Raman on credit Rs 580 posted to the debit side of Raman A/c as Rs 850
- v. Bought goods from Raman on credit Rs 1200 posted to Mohan A/c

- vi. Bought goods from Raman on credit Rs 2500 posted to Mohan A/c as Rs 5200
- vii. Bought goods from Raman on credit Rs 4500 posted to the debit side of Mohan A/c
- viii. Bought goods from Raman on credit Rs 6300 posted to the debit side of Mohan A/c as Rs 3600
- ix. Sold goods to Usha Rs 8500 on credit posted to Asha A/c as Rs 5800
- x. Goods returned to Vidhya Rs 4800 posted to Vidhya A/c Rs 8400
- xi. Goods returned to Karan Rs 5890 posted to the credit side of Karan A/c as Rs 8590
- xii. Goods returned from Vishnu Rs 8750 posted to the debit side of his A/c as Rs 7850
- xiii. Goods returned to Koushik Rs 6350 posted to the debit side of Punarvas A/c as Rs 3560
- xiv. Salary paid by cash Rs 8200 posted to salary A/c as Rs 2800
- xv. Commission received by cheque Rs 7200 posted to the commission A/c twice
- xvi. Proprietor withdrew cash for personal use Rs 4500 posted to Drawings A/c as Rs 5400
- xvii. Rent paid by cheque Rs 2400 posted to the credit side of Rent A/c
- xviii. Royalty received Rs 4900 posted to the debit side of Royalty A/c as Rs 9400
- xix. The total of P.D Book Rs 8500 posted to Purchase A/c as Rs 5800
- xx. The total of SRD Book Rs 9600 posted to Purchase Return A/c