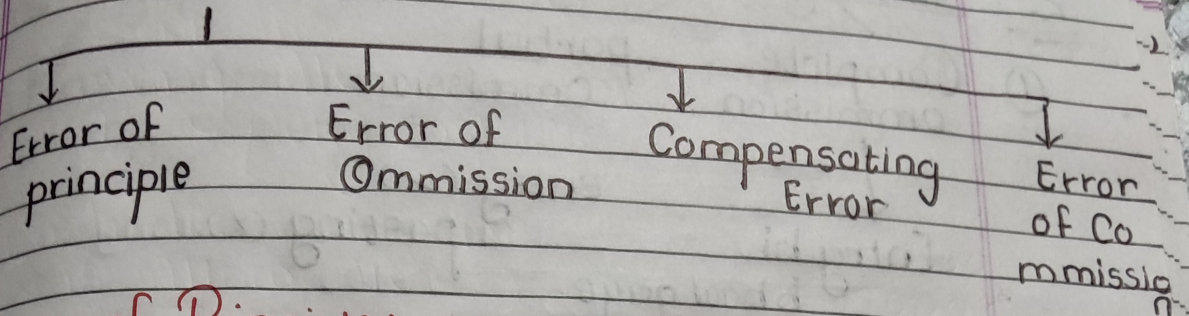


Errors



(1) Error of Principle :-

→ Repair & Maintenance ₹ 10000
Wrong kar diya Machine A/c — or
 To Cash A/c.

Right - Repair & Maintenance A/c — or
 To Cash A/c.

→ Machine purchase 5000

↓
Repair for starting Machine. 5000

→ Machine A/c — or 5000 Right
 To Cash A/c 5000

→ Wrong Repair A/c — or 5000
 To Cash A/c 5000

→ Machine sold 50000

wrong Cash A/c — or Right Cash A/c — or
 To Sales To Machine

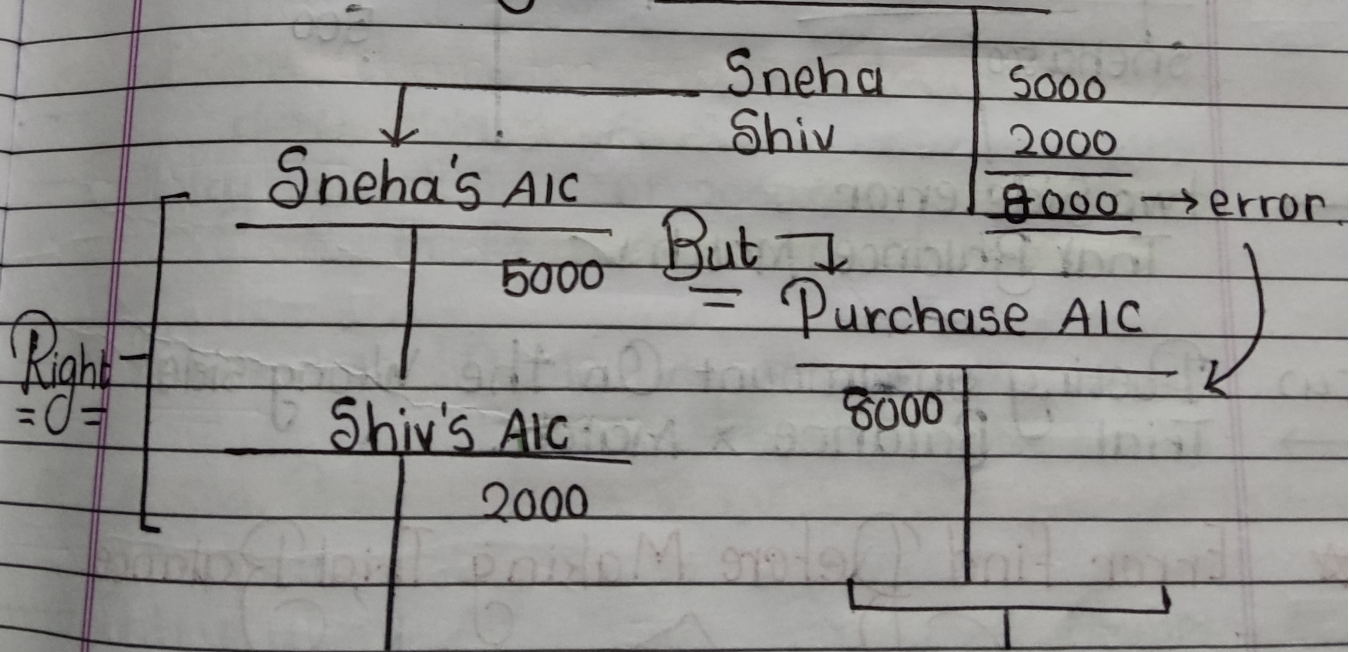
- 1) Wrong amount
- 2) Wrong posting (1) Wrong Balancing
- 3) Side Amount wrong totaling

Errors

Error which affect trial Balance

Do not affect the trial Balance.

① Wrong Casting of Subsidiary Book → Error of Commiss
 totaling. e.g. Purchase Book



One Side error.

→ Trial Balance Match x hoga
 T.B affect ✓

(2) Wrong Balance of An Account. → Error of commission

Eg Pooja's A/c

Dr	Cr
Sale 5000	
" 10000	
" 2000	By bal cld 16000 → wrong
17000	17000

Trial Balance

Trial Balance x Match

17000	or	17000
-------	----	-------

(3) Making an entry with the Wrong Amount in Subsidiary Book.

→ purchas Book purchase A/c

Sneha 500	500
-----------	-----

→ two side error
Trial Balance Match ✓

(4) Posting an amount On the Wrong side.
→ Trial Balance x Match.

★ Error find Before Making Trial Balance.

One sided two sided

→ Error of commission

→ One Sided Error

Only one A/c

Multiple A/c

↓
Journal Entry not possible

→ Only one A/c.

1. Sales Book is Undercasting by ₹ 200

e.g

goyal	500	Sales A/c	sale 1300.
sna	1000		
posting is Right		1300	

→ Sales A/c ~ "By Sales Book undercast by ₹ 200"

2. ₹ 2000 Received from Ram has been entered debit side of his A/c.

→ Entry Bank A/c — Dr 2000 (✓) → wrong Ram A/c — Dr 2000
To Ram A/c 2000

→ Ram's A/c - "By Wrong side posting 4000"

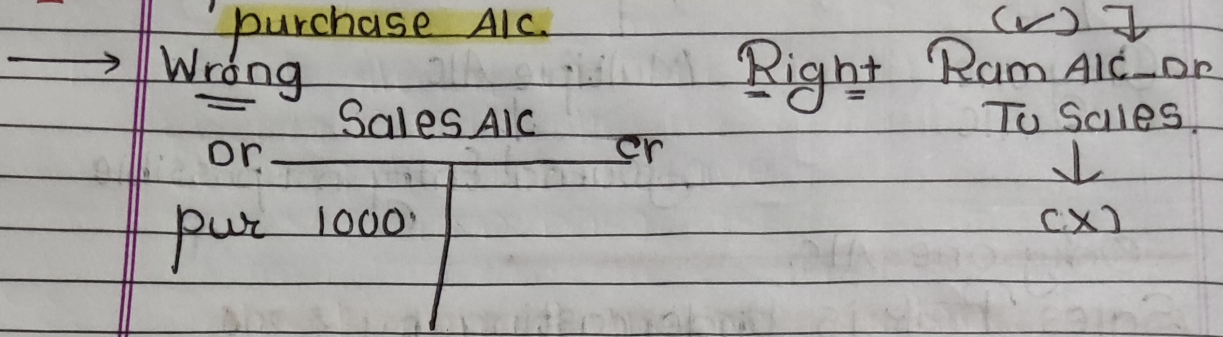
3. ₹ 500 Receive from Mahesh Not posted to his A/c.

→ Entry Bank A/c — Dr 500 → Mahesh A/c
To Mahesh A/c 500 | Bank ?

→ "By omission of posting ₹ 500"

→ Multiple A/c Journal x possible triangle

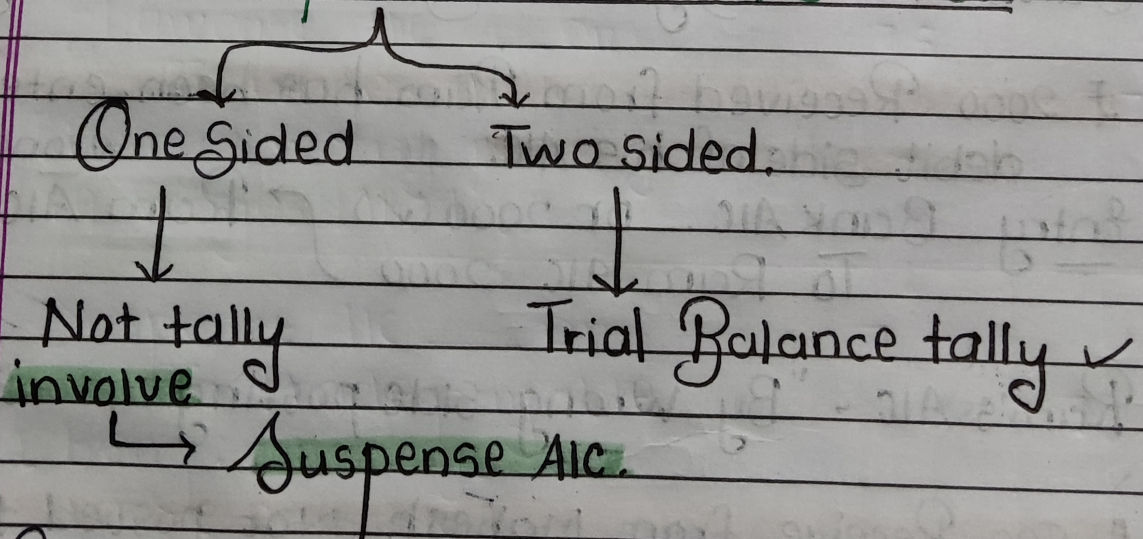
4) imp Goods sold to Ram ₹ 1000 was wrong posted from Sales Book to the dr of purchase A/c.



→ Right sales A/c cr 1000
purchase A/c cr 1000

→ "To Sale A/c omitted to posting 1000"
"To Wrong posted purchase A/c 1000"

2 After Preparation of Trial Balance



ca) Goods purchase ₹ 250 has been posted to the debit of Supply Gupta A/c.

→ Right purchase A/c or To Gupta's A/c or 250

wrong

→ Rectify Suspence A/c _____ Dr 500
 To Gupta's A/c 500

→ Goods sold to Ram ₹ 550 posted as 5500
 → Right Ramu A/c _____ Dr 550
 To Sales A/c 550

→ Rectify SusPence A/c _____ Dr ↑ Ram's A/c
 To Ram's A/c 4950 } sale 5500

Posting

(c) furniture Purchase from Rahana
has been entered in purchase Book.

→ Right Furniture A/c _____ Dr 10000
 To Rahana 10000

wrong Purchase A/c _____ Dr 10000
 To Rahana 10000

Wrong entry
 ko ulta do.

→ Rectify Furniture A/c _____ Dr 10000
 To purchase A/c 10000

(d) Credit Sale to Gopal 10000 recorded in
purchase Book.

Right Gopal A/c _____ Dr 10000
 To sales 10000

wrong Purchase A/c _____ Dr 10000
 To Gopal 10000

Rectify Gopal A/c _____ Dr 20000
 To Sale 10000
 To pur 10000.

illustration 5

Journal Entry

date

particular

₹

Dr

Cr

1. Bank A/c or
To D. Das's A/c
[Being: Amount Receive
from D. Das]

100

100

2. Sales Returned A/c or
To Suspence A/c
[Being: Error Rectify]

100

100

3. Furniture A/c or
To purchase A/c
[Being: wrong posting to
purchase A/c]

300

300

4. Showcase A/c or
To wages A/c
[Being: wrong posting
to wages A/c]

375

375

5. Suspence A/c or
To trade payable
[Being: Shortage in
trade payable]

7

7

6. P.C Joshi A/c or
To Allowance A/c
[Being wrong posting
in Allowance A/c]

200

200

Cr.	<u>7.</u> Drawing A/c ——— Dr To Miscellaneous A/c [Being wrong posted to Miscellaneous A/c]	1000	1000
100	<u>8.</u> Sales Returned A/c ——— Dr To Customer A/c [Being omission to Record Sale Returned]	100	100
100	<u>9.</u> Sing & Co A/c ——— Dr To Suspence A/c [Being wrong side posted to Sing & co A/c.]	400	400
300			

Dr		Suspence A/c.		Cr	
particular	Rs	particular	Rs		
375	To diff in trial Bls	493	Sales Ret A/c	100	
	To trade payable	7	By Sing & co	400	
7					
		500			500

ill 6

	particular	L F	Dr	Cr
①	Sales A/c _____ Dr To Furniture A/c [Being sold furniture treated as sold good]		150	150
②	Shyam Sundar A/c _____ Dr To Ram Mohan A/c [Being wrong posting in Shyam Sundar A/c]		500	500
③	Purchase A/c _____ Dr To Mohan Narin A/c [Being :ommission to Record purchase]		100	100
⑥	Drawing A/c _____ Dr To Rent A/c [Being : Cash paid for personal Rent]			

- ★ Trial Balance Affect
- ① Not affect
- ② Not effect
- ③ Not effect
- ④ Trial Balance Cr total Short by 200
- ⑤ Trial Balance Dr total Short by 81
- ⑥ No effect
- ⑦ Trial Balance debit total Short by 300
- ⑧ Trial Balance Credit total short by 900
- ⑨ Trial Balance debit total Short by 1500

Imp

117

	particular	Dr	Cr
1.	Sales Ret A/c ——— Dr	100	
	Sale A/c ——— Dr	100	
	To Suspence A/c		200
	[Being Rectify entry]		
2.	Suspence A/c ——— Dr		300
	To Mr philip A/c.		
3.	GhanShyam A/c ——— Dr	200	
	To Rudheshyam A/c		20
	To Suspence A/c		180

(4)	Discount Allow A/c - Dr	250	
	Suspense To Cash A/c		250
	[Being Dis Allow not Recorded]		

★ If in the question ask about Suspence A/c Balance you make Require to Make Suspence A/c But if it is not given then you make only Rectify entry.

Working

① Right - Sales Ret - Dr 100
To Sharma 100

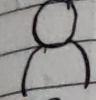
Wrang - Sharma - Dr 100
To sales 100
To Sharma 100

② R Sale Ret - Dr To philip.
W Mr philip - Dr

③ R Ghanshyam 200 - Dr To Sale
W Radhe shyam - Dr 20

DATE PAGE After Making a final A/c. triangel+

250

★  Trial Balance

CA Your name :-	Dr 10000	Cr 12000
-----------------	----------	----------

not Match.

Suspence A/c. 2000.

P&L A/c.

FY 2021/22
Balance Sheet

→ Next FY

↓
if Suspence Dr Bal,
it is an assets,
Asset

→ purchase A/c undercast
by 2000.
↳ find error.

Suspence 2000

→ Purchase A/c Dr 2000
To Suspence A/c 2000

2021/22 → pur ↓ 2000
profit 2000↑

→ 2022/23 profit 22000
(-) 2021/22 pur (2000) 20000

entry p&L Adj A/c Dr 2000
To Suspence A/c 2000

↓
prior period item.

11/8	particular	Dr	Cr
①	Scooter A/c — dr To Conveyance A/c ↓ Nominal A/c To P & L Adj A/c	3000	3000
②	Suspence A/c — dr To P & L Adj A/c	10000	10000
③	Right Purchase A/c — dr To Sale P's A/c		
Work Note	Wrong P's A/c — dr To Sale.		
→	Rectify Sales A/c — dr Purchase A/c — dr Nominal To P's A/c	2000 2000	4000
③	P & L Adj A/c — dr To P's A/c	4000	4000
④	B's A/c — dr To A's A/c	1000	1000
⑤	Suspence A/c To C's A/c	1000	1000
⑥	Debtor @'s A/c — dr To Suspence A/c	500	500

	DATE / /	PAGE	triangel ⁺
⑦	Mr R's A/c	or	2000
	To Sales A/c		
	↓ Nominal.		2000
	P&L Adj A/c		
⑧	Suspence A/c	or	198
	To P&L Adj A/c		
			198
⑨	P&L Adj A/c	or	300
	To Scooter		
			300

or Profit & loss Adj A/c

Particular	Rs	particular	Rs
To p A/c	4000	By Scooter A/c	3000
To scooter A/c	300	By Suspence	10000
		By Mr R	2000
		By Suspence	198
To Roy's Capital	10898		
	15198		15198

or Suspence A/c

particular	Rs	particular	Rs
To P&L Adj	10000	By debtor	5000
To c's A/c	1000		
To P&L Adj	198	By Roy's capital	10698
	11198		11198
	11198		11198

in the Books of Ram Prasad & sons

Journal Entry.

triangel⁺

Illustration 2	particular	L F	Dr	Cr
<u>1.</u>	Furniture A/c — or To purchase A/c. [Being Rectify the wrong purchase]		500	500
<u>2.</u>	Repairs A/c — or To Building A/c [Being Wrong posted Building A/c Rectify]		50	50
<u>3.</u>	Drawing A/c — or To trade payable [Being correction of wrong posting in trade payable]		100	100
<u>4.</u>	Rent A/c — or To land lord's A/c [Being correction of wrong dr to land lord A/c]		100	100
<u>5.</u>	Salary A/c — or To Clerk's A/c [being Correction of wrong dr to clerk's A/c]		125	125
<u>6.</u>	Shaw & co. A/c — or To Shah & co.		100	100

Cr			
		[being correction of wrong dr to Shah & Co]	
500	7	Typewriter A/c — or To office expance A/c	700
		[being correction of wrong dr to office Expance A/c.	700
50.			

illustrations

	particular	L	Dr	Cr
100	①. Purchase A/c — or Sales A/c — or To Ram's A/c		150 150	300
	②. Ramesh's A/c — or To purchase A/c To Sales A/c		200	120 120
00	③. Returned Inward A/c — or To Hari Saran's A/c		300	300
5	④. Mahesh chand A/c — or To Bed debt Recover's		200	200
	⑤. Manmohan A/c — or To Sales Return		100	100

illustration 4) cas if Suspense A/c is not opened.

① Sales Book - "By wrong totaling of the Sales Book ₹ 100"

② Returned Inward A/c — Dr 150
To Green & Co.'s A/c 150

③ Gupta & Co - "By wrong totaling in sale
By Error in posting ₹ 500"

④ Furniture A/c — Dr 1000
To purchase A/c 1000

⑤ Red & Black's A/c — Dr 15
To discount A/c 15

⑥ Cash Book - "To omission of entry in the cash Book ₹ 18"

CB) if Suspense A/c is opened.

S.No	particular	Dr	Cr
①	Suspense A/c — Dr To sales A/c	100	100
②	Return Inward A/c — Dr To Green & Co	150	150

③	Suspence A/c — Dr To Gupta & co	500	500
④	Furniture A/c — Dr To purchase A/c	1000	1000
⑤	Red & Black A/c — Dr To Discount A/c	15	15
⑥	Discount A/c — Dr To Suspence A/c	18	18

Note : if Exam paper
me specifically mention
ho ki Narration is
Required to hi likhana
Varna nhi likho to bhi
Chalega.

Suspence A/c			
Dr	Rs	Cr	Rs
particular		particular	
To Sales A/c	100	By diff in Trial Balance	582
To Gupta & co	500	By discount	18
	600		600

Q.

DATE / / PAGE

PAGE

triangel⁺

Practical Question

S.No		L	Dr	Cr
Q.1	purchase Suspense A/c _____ Dr To purchase Ret A/c.		6160	6160
Q.2	Suspense A/c _____ Dr To Dis Receive To Dis Allow		2640 320	160120 160120
Q.3	Suspense A/c _____ Dr To Sales A/c		10000	10000
Q.4	Suspense A/c _____ Dr To Customer A/c Suspense		270	270
Q.5	Bank A/c _____ Dr To Gain on sale To Sa vehicle		1500	300 1200
Q.6	Telegram charges A/c _____ Dr To O/S telephone charges		5600	560
Q.7	<u>WN(1)</u>			
Imp	(i) Bed deb A/c _____ Dr To trade Rec		1560	1560
(X) in Book	(ii) provision for DD _____ Dr To p & L A/c		164	164
(✓) in sir Book	p & L A/c _____ Dr To Prov for DD		1396	1396

Q.3
WN

C

Q.7
WN

Trial Bal	
Debtor	23390
provision	2320
Bad debt	1560

① Bad debt A/c or 1560
To Debtor 1560

② prov for Doubtful debt
A/c or 1560
To Bad debt 1560

Remainin prov of D. D
2320 - 1560 = 760.

→ Total balance of Debtor
debtor = 23390
bad debt = (1560)

CAJ NO.4 Q.1 adj 4 (270)

Good debtor 21560

(-) 10% provision 2156

(-) balance avai (760) 1396.

p4L A/c or 1396

To prov for doubtful debt 1396.

Q.8	Tools A/c or	1200	
	To purchase A/c		1200

Q.9	Drawing A/c or	1960	
	To purchase A/c		1960

Suspense A/c			
or particular	RS	particular	RS
To Ret out	6160	By bul bld	20570
To dis Allow	1320		
To dis Rec	1320		
To Sales	10000		
To debtor	270		
To vehicles	1200		
To profit on sal	300		
	20570		20570

①.2 Suspense A/c — dr 50
 To expanse A/c. 50

② Suspense A/c — dr 100
 To Sale A/c 100

③ Creditor A/c — or 225
 To Suspence 225

④ Sale Ret A/c — dr 100
 To Suspence 100

⑤ Trade pay A/c — or 500
 To purchase 500

⑥ Trade Rec A/c — dr 100
 To Suspence A/c 100

