1] Duration- 1.5 hrs

2] Chat x
3] Doubts

ROE   [5-10]

Journall   →   Ledger   →   Trial balance
  Sub. book   ↓
   ↓   Posting
Recording

a) Purchase of goods from Tanya ₹10,000 , entered/recorded as ₹1000
             ↓
    → Subsidiary books
         Credit
         Purch
          ↓
         Purch book
          ↓
        ₹10,000 ₹1000

Posting

a) Purch of goods from Tanya. ₹10,000 , posted at ₹1000

   → Purch. A/c Dr. 10,000 ——→ Purch. A/c   Tanya
       To Tanya 10,000   Dr. ✗ Cr.   Cr.
                    1000   1000
      Purchase book

Tanya	10,000
X	
Y	
Z	
Total	

Tanya
Cr.
1000

Purch. A/c

b) Sale of goods to Tanya ₹5000, posted as ₹500

Sales book

Tanya	5000
Total	

Dr. Tanya
500

Types of Errors

Types of Errors

```
                    Types of Errors
                   /              \
          Error of                 Clerical
          Principle [4T4]           Errors
                              /        |        \
                         Error      |         Error of
                         of omission |         Commission
                                     |
                                 Compensating
                                   Error
```

Expense
↓
Rev.exp ←→ Cap.Exp. Asset

Ex- Repairs to Mach. 1000, debited
                        to Mach A/c.

P&LA/c ← Repair Dr. → Mach. Dr. 1000
          To Cash A/c   To Cash A/c. 1000

→ Rev. Receipt ←→ Cap. Receipt

Furniture
  ↳ Cash Dr.   — Cash Dr.
     To Sales A/c.   To furniture
          ↓   ↳ Asset - CapRec
        P&L A/c

1. Error of omission: → Partial
   /   Omission
  Complete
   Omission

* Sales Ret of ₹2000, omitted to be recorded.

Imp * Goods Sold to Jassi ₹1000, not posted.
                        ↓
                    Sales book   → Jassi A/c.
           Jassi | 1000
                          |
                    Total | ✓

2. Compensating Error

         1. Rent of ₹5000, recorded as ₹500

    Rent Dr 500 → 5000
      To Cash 500 → 5000

         2. Salary of ₹500, recorded as ₹5000

    Salary Dr. 5000 → 500
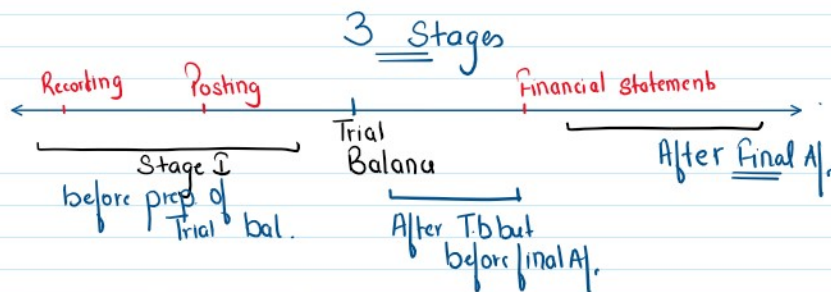   To Cash 5000 → 500

3. Error of Commission

Question:
Classify the following errors under the three categories – Errors of Omission, Errors of
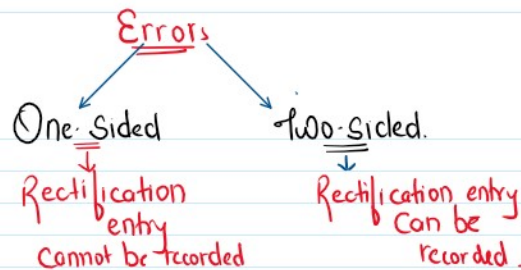Commission and Errors of Principle.

Question:
Classify the following errors under the three categories – Errors of Omission, Errors of Commission and Errors of Principle.
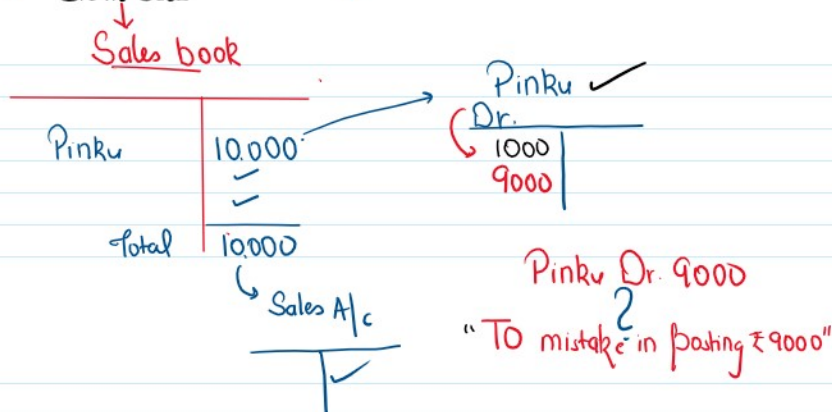
a. Sale of Machinery credited to Sales Account. *Principle.*

b. Machinery sold on credit to Mohan recorded in Journal Properly but omitted to be posted. *Omission*

c. Goods worth Rs. 5,000 purchased on credit from Ram recorded in the Purchase Book as Rs. 500. *- Commission*   *Recording*

d. Purchase worth Rs. 4,500 from Mr. Jassi posted to the debit of Machinery A/c. *- Principel*   *Exp.*   *Asset*

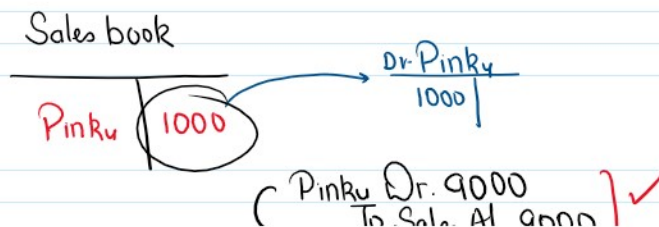e. Credit sale wrongly passed through the Purchase Book. *Sales book*   *Purch book.*   *Comm.*

---

3 Stages

Recording   Posting   Financial statement

Trial Balance

Stage I — before prep of Trial bal.

After T.b but before final A/c.

After final A/c.

1. **Before prep of T.b**

Errors

- One-Sided → Rectification entry Cannot be recorded
- Two-Sided → Rectification entry Can be recorded.

a. Sale of ₹10.000 to Pinku, posted as ₹1000
   Credit Sales ↓
   Sales book

Pinku	10,000
Total	10,000
→ Sales A/c

Pinku Dr.
1000
9000

Pinku Dr. 9000
"To mistake in posting ₹9000"

b. Sale of ₹10,000 to Pinku, Recorded as ₹1000
   Sales book

Pinku	1000

Dr. Pinku
1000

(Pinku Dr. 9000
  To Sale A/c 9000) ✓

$$\left[C \begin{array}{l} \text{Pinku Dr. 9000} \\ \text{To Sales A/c 9000} \end{array} \right] ✓$$

C. Total of Sales book amounting to ₹10,000 posted to the debit of Purch. A/c

Sales book

Total	10,000	→

Dr. Purch. A/c Cr.

10,000	10,000

Sales A/c

Cr.

	by	~~10,000~~

$$\left[\begin{array}{l} \text{To purch A/c 10,000} \\ \text{To Sales A/c 10,000} \end{array} \right]$$
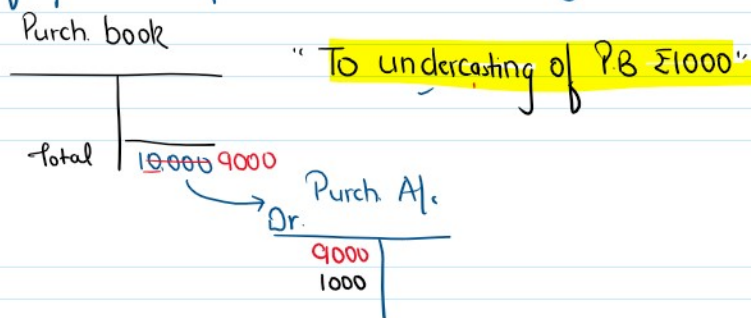One·sided
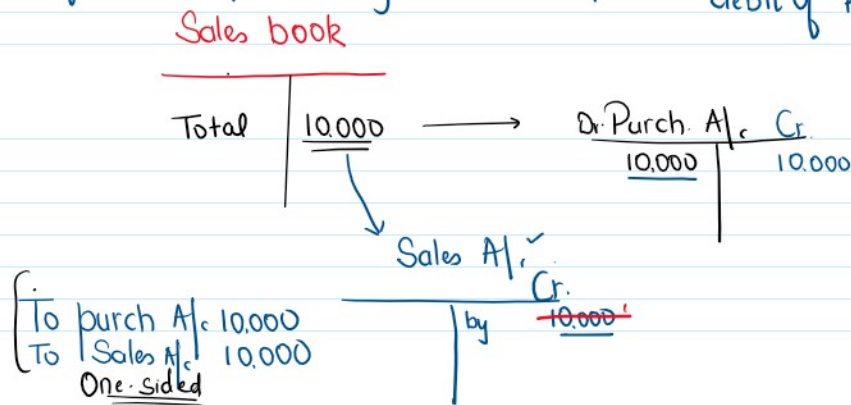
Rectification of one-sided error
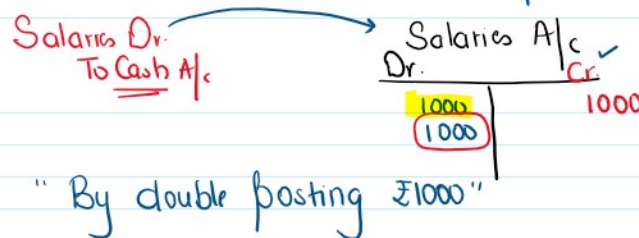
↳ "Rectification Statement"

a. Sales of ₹10,000 to Mimi, posted as ₹1000
   ＿Dr.   Mimi   ＿Dr.

Mimi A/c - "To mistake in posting ₹9000"

b. Total of Purch. book has been undercast by ₹1000

Purch. book

Total	~~10,000~~ 9000

"To undercasting of PB ₹1000"

→ Dr. Purch. A/c

9000
1000

C. Payment of ₹1000 for Salaries has been posted twice to Salaries A/c

Salaries Dr.
To Cash A/c

Salaries A/c ✓

Dr. Cr.

1000	1000
(1000)	

"By double posting ₹1000"

d. Credit Sale of ₹789 to Jasi, has been posted as ₹798 ✓

$$\left. \begin{array}{l} \text{Jasi Dr. 789} \\ \text{Dr 798} \end{array} \right\} +9 \, Dr$$

"By wrong posting ₹9"

Jasi Dr. 789 ⎤
      Dr. 798 ⎦ +9 Dr
                    ↓
                  9 Cr.

"By Wrong posting ₹9"

e. Discount allowed to Mr. X ₹1000 has not been <mark>posted.</mark>
                                                          ↓
                                                        Mr. X

Disc. all Dr.
To X

Cash book

Dr.				Cr.
Disc all.	Disc		Disc. Rec	Disc.
To Mr.	(1000)			
Total				

Mr. X Cr.
| 1000

↳ Disc. all. A/c
     Dr.

↳ Dis. Rec A/c
     Cr.

Mr. X — "by omission of posting ₹1000"

f. Disc. all. to Mr. X has not been <mark>entered.</mark>
          ₹1000.   ↳ Record X

2 sided error ⎡ Disc. All. Dr. 1000
              ⎣   To Mr. X 1000

Two-sided errors

a. Purch. of Mach. from Tina ₹20,000 has been <mark>Recorded</mark> in Purch. book.

Correct ✓	Wrong ✓	Rectification
Mach. Dr. 20,000	Purch. A/c. Dr. 20,000	Mach. A/c. Dr. 20,000
To Tina 20,000	To Tina 20,000	To purch A/c. 20,000
Cr.	Cr.	

b. ₹10,000 paid to Shyam, for Salary, wrongly <mark>debited to his personal A/c.</mark>

Correct	Wrong	Rectification
Salary Dr 10,000	Shyam Dr. 10,000	Salary A/c Dr 10,000
To Bank 10,000	To bank 10,000	To Shyam 10,000

C. Cheque of ₹10,000 received from Hari, was dishonoured & debited to Allowance A/c.
                    Bank Dr

Correct	Wrong	Rectification
Receiv. Hari Dr. 10,000	Allowance Dr. 10,000	Hari Dr.
To Bank A/c	To bank A/c 10,000	To Allowance A/c

1— 'Hari Dr. 10,000 　　To Bank A/c	Allowance Dr. 10,000 ✓ 　　To bank A/c 10,000	Hari Dr. 　　To Allowance A/c

d. Goods purchased from Mr. X ₹10,000 has been Wrongly ==entered==
in Sales book = Credit Sales

Correct	Wrong	Rec.
Purch. A/c Dr 10,000 ✓ 　　To Mr. X　10,000	┌ Mr. X Dr. 10,000 ✓ └　To Sales A/c 10,000	┌ Purch. A/c Dr. 10,000 | Sales A/c Dr. 10,000 └ To Mr. X　20,000
	Cr. 10,000] Cr. 10,000]	

e. Amt of ₹5000 received from Mr. Sahil , Whose A/c was Written
off as bad debt in P.Y., posted to his personal A/c.

Correct	Wrong	Rec.
==Bank Dr. 5000== ✓ 　　To bad debt Rec A/c. 5000 ⟶	==Bank Dr. 5000== ✓　Reverse ⟶	Sahil Dr. 5000 ✓ 　　To bad debt Rec 5000
Income	To Sahil 5000	

f. ₹1000 Withdrawn by Proprietor for personal use, debited to Trade exp A/.

Correct	Wrong	Rec.
Drawings Dr. 1000 ⟶ 　　To Cash 1000	Trade exp Dr. 1000 ✓ 　　To Cash A/c 1000	Drawings A/c Dr. 1000 　　To Trade exp. 1000

g. On 31st Mar. 23 goods of value ₹3000 returned by Jassi, ==were== Sales Ret
==taken into inventory== , but no entry passed.

Correct	Wrong	Rec
Sales Ret Dr. 3000 　　To Jassi　3000	—	Sales Ret Dr. 3000 　　To Jassi　3000

X —→ X

Test Series

Stage ⅠⅠ - Rectification after Trial Balance

Trial Balance → Arithmetical Acc.

	Dr.	Cr.
Suspense A/c		20.000

200000 ≠ 180,000
/ Dr. excess   'Cr. Short
  by 20.000   by 20000

Suspense A/c

				Cr.
To Sales A/c	20.000	By diff in T.B	20.000

* Sales book was under casted by 20.000

Sales book

80.000 → Sales A/c

		Cr.
		80.000
		20.000

Susp A/c Dr. 20.000
To Sales A/c 20.000

One-Sided → Trial Bal X

Two-Sided → Trial Bal ✓

↓   ↓
                    Trial Bal ✗   Trial Bal ✓
                            ⇓   ⇓
                    Suspense A/c ✓   Susp ✗

            Rectify - Journal Entry   J.E. without
                      with the help   Susp A/c
                      of Susp A/c

Ex- Goods purchased from Tanya ₹10,000, posted to the
                                          debit of Tanya.

    <u>Correct</u>   <u>Wrong</u>   <u>Rectify</u>

    Purch. A/c Dr.   →   Tanya Dr. 10,000   Suspense A/c Dr 20,000
         To Tanya   To Tanya 20,000

Ex- Sales Return book was carried forward as ₹1220 instead of ₹1120

        <u>Correct</u>   Wrong   Rectification

Sales Ret Dr. 1120   Sales Ret Dr 1220   Suspense A/c Dr 100
                                                            To Sales Ret A/c 100

Ex- Credit purch. of ₹940 from Jassi <mark>recorded</mark> as ₹490

        Purch. book

                                            Jassi
         Jassi | 490   →   Jassi
                                            | Cr.
                                            | 490
                  |___✓___|

        <u>Correct</u>   <u>Wrong</u>   <u>Rectify</u>

    Purch Dr. 940   Purch Dr 490   [Purch Dr. 450
        To Jassi 940   To Jassi 490   [To Jassi 450

                                                        2 Sided
Ex- Mach. purch. ₹100,000 posted to the debit of Purchase A/c

        <u>Correct</u>   <u>Wrong</u>   Rectification

    Mach. Dr. 100,000   Purch. Dr.   Mach Dr 100,000
        To Bank 100,000   To Bank   To Purch. 100,000

                    ₹1000
Ex- Disc. allowed to Tara has not been entered in cash book

Ex- Disc. allowed to Tara has not been entered in cash book (₹1000) but Tara's A/c has been correctly posted

Correct	Wrong	Rectification
Disc. all. Dr. 1000	?	Disc. all. Dr. 1000
To Tara 1000	To Tara 1000	To Susp A/c 1000

Write out the Journal Entries to rectify the following errors, using a Suspense Account. **2nd stage**

1) Goods of the value of ₹ 100 returned by Mr. Sharma were entered in the Sales Day Book and posted therefrom to the credit of his account;

2) An amount of ₹150 entered in the Sales Returns Book, has been posted to the debit of Mr. Philip, who returned the goods;

3) A sale of ₹ 200 made to Mr. Ghanshyam was correctly entered in the Sales Day Book but wrongly posted to the debit of Mr. Radheshyam as ₹ 20; and

4) The total of "Discount Allowed" column in the Cash Book for the month of September, 2020 amounting to ₹ 250 was not posted.

Correct	Wrong	Rectification
1) Sales Ret Dr 100		Sales Dr 100
To Mr. Sharma 100	To Sales A/c	Sales Ret Dr. 100
	To Mr. Sharma	To Susp 200
2) Sales Ret Dr. 150	Mr. Philip Dr 150	Susp Dr. 300
To Mr. Philip (150)		To Mr. Philip 300
3) Ghanshyam Dr. 200 → Radheshyam Dr. 20		Ghanshyam Dr. 200
To Sales 200		To ⎰ Susp A/c 180
		To Radheshyam 20
		Disc. all. Dr. 250
		To Susp 250

(a) Pass the Journal entries to rectify the following errors detected during preparation of the Trial Balance:

(i) Wages paid for construction of office building debited to wages account ₹ 20,000.

(ii) A credit sale of goods ₹ 1,200 to Ramesh has been wrongly passed through the Purchase Book.

(iii) An amount of ₹ 2,000 due from Mahesh Chand which had been written off as a bad debit in the previous year was unexpectedly recovered and has been posted to the personal account of Mahesh Chand.

(iv) Goods (Cost being ₹ 5,000 and Sales price being ₹ 6,000) distributed as free samples amount prospective customers were not recorded anywhere

personal account of Mahesh Chand.

(iv) Goods (Cost being ₹ 5,000 and Sales price being ₹ 6,000) distributed as free samples amount prospective customers were not recorded anywhere.

(v) Goods worth ₹1,500 returned by Green have not been recorded anywhere.

(5 Marks)

Correct	Wrong	Rectification
(i) Building Dr. 20,000 To Bank 20,000 →	Wages A/c Dr.	Building Dr 20,000 To Wages 20,000
(ii) Rames Dr. 1200 ✓ To Sales A/c 1200	Purch Dr. 1200 To Ramesh (1200)	Ramesh Dr 2400 To Purch A/c 1200 To Sales 1200
(iii) Cash Dr. 2000 To Bad debt Rec. 2000 →	To Mahah chand 2000	Mahesh chand Dr 2000 To bad debt Re 2000
(iv) Adv. exp Dr. 5000 To Purch A/c 5000		Adv.exp Dr 5000 To Purch 5000
(v)		Sales Ret Dr. 1500 To Green 1500

2. On going through the Trial balance of Ball Bearings Co. Ltd. you find that the debit is in excess by ₹150. Dr +150

   This was credited to "Suspense Account". On a close scrutiny of the books the following mistakes were Susp Cr. 150

   noticed:

   (1) The totals of debit side of "Expenses Account" have beeen cast in excess by ₹ 50.   Dr. +50

   (2) The "Sales Account" has been totalled in short by ₹100.

   (3) Supplier account has been overcast by 225. – Cr ↑ 225   – Sales Ret

   (4) The sale return of ₹100 from a party has not been posted to that account though the Party's account has been credited.

   (5) A cheque of ₹500 issued to the Suppliers' account (shown under Trade payables) towards his dues has been wrongly debited to the purchases.

   (6) A credit sale of ₹50 has been credited to the Sales and also to the Trade receivables Account.

   You are required to

   (i) Pass necessary journal entries for correcting the above;

   (ii) Show how they affect the Profits; and

   (iii) Prepare the "Suspense Account" as it would appear in the ledger.

Correct Entry	Wrong	Rec	Effect on Profit Exp -gn
(i)		✓ Susp A/c Dr 50	+ 50

(i)   ✓ Susp A/c Dr 50
       ↓ To Exp 50 ✓   +50

(ii)   ✓ Susp Dr 100   +100
       ↑ To Sales A/c 100 ✓

(iii) ✓ Supplier Dr. 225   No effect
       To Susp 225

(iv) Sales Ret Dr ✓   Sales Ret Dr. 100   (→) 100
     To customer ✓   To susp. 100

(v) Trade Pay Dr. ——→   Purch. A/c Dr. ✓ Trade Pay Dr. 500   +500
    To bank A/c   To purch. 500

(vi) Trade Rec Dr. 50   Trade Rec Dr 100   No effect
     To Sales A/c   To Trade Rec 50 ✓   To Susp 100
                       Cr
                       Dr 50

Susp. A/c

Dr			Cr.
To Exp A/c	50	by diff in T.B.	150
To Sales A/c	100	by Supplier A/c	225
To bal c/d	425	by Sales Ret	100
		by Trade Rec.	100
	575		575

✓ (c)   Give journal entries (with narrations) to rectify the following errors located in the books of a Trader after preparing the Trial Balance :

   (i)   An amount of ₹ 4,500 received on account of Interest was credited to Commission account.

   (ii) A sale of ₹ 2,760 was posted from Sales Book to the Debit of M/S Sobhag Traders at ₹ 2,670

(ii) A sale of ₹ 2,760 was posted from Sales Book to the Debit of M/S Sobhag
Traders at ₹ 2,670

(iii) ₹ 35,000 paid for purchase of Airconditioner for the personal use of proprietor
debited to Machinery a/c.

(iv) Goods returned by customer for ₹ 5,000. The same have been taken into stock
but no entry passed in the books of accounts.   (4 Marks)

	Correct	Wrong	Rect
1.	Cash To Int A/c	To comm.	Comm A/c Dr 4500 To Int 4500
2.	Sobhag Dr. 2760 To Sales A/c 2760	Sobhag Dr 2670	Sobhag Dr. 90 To Susp 90
3.	Drawings Dr.	→ Mach. Dr	Draw. Dr. 35000 To Mach A/c 35000
4.			Sales Rt Dr. 5000 To cust A/c 5000

Imp.

1) A vehicle brought originally for Rs. 7,000 four years ago and depreciated to Rs. 1,200
had been sold for Rs. 1,500 in the beginning of the year but no entries, other than in the
bank account had been passed through the books.

vehicle Dr. 1200   WDV

Correct

Bank Dr. 1500 ✓

To P&L A/c. 300 ⎤
To vehicle 1200 ⎦

Rect. Entry

Susp Dr. 1500
To p&L 300
To vehrd 1200

2) A bad debt of Rs. 1,560 had not been written off and provision for doubtful debts should have
been maintained at 10% of Trade Receivables which are shown in the trial balance at Rs.
23,390 with a credit provision for bad debts at Rs. 2,320.

Trial Balance

	Dr.	Cr.
Trade Rec	23,390	

Total Outstd

	Dr.	Cr.
Trade Rec	23,390	
✓ Prov. for DD.		(2320) →

P&L Dr.   2320
To prov. for DD 2320

1. Bad debt. 1560

a. Bad debt Dr. 1560
   To Trade Rec. (1560)

b. ✓ Prov. for DD Dr. 1560 ✓
   To Bad debt 1560

[2320
  1560
  ‾‾‾‾
  (760) - Prov.

Trade Rec - 23390 - 1560 = 21830
Prov. - 10% - 2183 ✓   (1423)

→ P&L Dr.   1423
   To prov. for DD   1423

×——×   Application upload

5 pm BCR →

Stage-3   Rectification after Final A/c

Trial Bal.   2021-22

      Dr.   Cr.

Susp   —   1000

    10,000   10,000

Suspense
Cr. bal. 1000

Nominal A/c ← P&L A/c   Balance Sheet - Cap.A&L

                                        Liab   Asset

                                        Susp.

2022-23 Next Year

          "Sales book is undercasted by ₹1000"

               Suspense Dr. 1000

                  To Sales A/c   1000   ✗

                              → Sales ↑

                  Nominal A/c → P&L Adj A/c

          →   Suspense Dr. 1000

                  To P&L Adj A/c 1000

                     Bal. will be t/l to
                           Cap A/c

              to Tanya   book
2]   A Sale of ₹573 was entered in the Sales as ₹753

    C.E.   W.E.   Rec

Tanya Dr 513   Tanya Dr. 753   P&L Adj Dr. 180
To Sales A/c 513   To Sales 753   To Tanya 180

(ii) ₹ 1,500 being the total of discount column on the credit side of the cash book *Rec.* was not posted.

(iii) ₹ 6,000 being the cost of purchase of office furniture was debited to Purchase A/c.

(iv) A credit sale of ₹ 760 was wrongly posted as ₹ 670 to the customers' A/c. in the sales ledger. → Debtor A/c   Customer

(v) The Sales of ₹ 10,000 was omitted to be recorded.

Pass rectification entries in the next year.

(i)
    Susp A/c Dr.   100
      To P&L Adj A/c 100

(ii)
    Susp. A/c Dr 1500
      To P&L Adj A/c 1500

(iii)
    Furniture A/c Dr. 6000
      To P&L Adj A/c 6000

(iv) Customer Dr. 760 → Cost Dr 670 | Customer Dr. 90
      To Sales A/c 760   To Susp A/c 90

(v) Debtor Dr.   10,000
      To P&L Adj   10,000

(vi) P&L Adj Dr.   17600
      To Cap A/c   17600

WN

P&L Adj A/c

			Cr.
		by Susp A/c	100
To Cap A/c	17600	by Susp.	1500
		by furn. A/c	6000
		by Debtor	10,000
	17600		17600

Susp A/c

		by bal. b/d →	1510 - bal./rq.
To p&LAdj	100	by customer	90
To p&L Adj	1500		
	1600		1600

- Recorded

Recorded

1) A sale of Rs. 573 was entered in the sales book as Rs 753 and posted to the credit of the customer.
2) Cash received from C. Dass Rs. 620 was posted to the debit of G. Dass
3) Goods worth Rs. 840 were dispatched to a customer before the close of the year but no invoice was made out. └ Sales
4) Goods worth Rs. 1,000 were sent on sale or return basis to customer and entered in the sales book. At the close of the year, the customer still had the option to return the goods. The sales price was 25% above the cost.   → Sales of Goods on approval
5) Rs. 7,000 due by Mr. Kohli was omitted to be taken to trial balance.

Imp

Dr.

C.E

1] [Customer Dr. 573
        To Sales 573]

Wrong
To Customer 753
To Sales A/c 753

Rec.
Customer Dr. 1326
P&LAdj A/c Dr. 180
        To Susp A/c   1506

Cash book

2) [Cash Dr. 620
        To C. Dass. 620]

G. Dass Dr. 620

Susp Dr. 1240
    To G. Dass 620
    To C. Dass 620

3]

Customer Dr. 840
    To p&LAdj 840

4)

Sales
1000
        ⇓
Customer Dr 1000
    To Sales 1000

31/3
CL stock

100 ⟶ 125

Profit

$$\frac{1}{4} \frac{25}{100} \times cost = \frac{1}{1+4} \times Sales$$

$$= \frac{1}{5} \times Sales$$

$$\frac{1}{5} \times 1000 = 200$$

a) P&L Adj Dr. 1000
        To customer 1000

b) Inventory with cust Dr. 800
            To p&LAdj A/c   800

Cost

Kohli Dr. 7000
    To Susp A/c 7000

5)

─────────────────────────────

2021·22

Suspense
└ Cr. 1000
bal.
    ↓ written off
        in
    P & L

→ Susp Dr.   1000
     To P&L A/c.   1000

Written off in P&L

⟶ P↑1000
    Cap ↑1000 ✓

Next year

Sales book was undercasted by 1000

Susp Dr.   1000
  To P&L Adj A/c 1000
         ↳ Cap A/c ↑ 1000
Cap A/c   ↑2000

Cap Dr.   1000
Cap ↓1000   To Susp A/c 1000
         Net Cap ↑1000

Suspense
   │ write off
   ↓
P&L A/c.

Next year   Susp. ⟶ Cap A/c
             P&L Adj ⟶ Cap A/c

Suspense
  ↙   ↘
P&L A/c   Bal Sheet
Susp → Cap A/c   → P&L Adj → Cap A/c
P&UAdj → Cap A/c   Suspense → Cap A/c X

(b) Mr. Anirudh was unable to agree the Trial Balance last year and wrote off the difference to the profit and loss account of that year. On verifying the old books by a Chartered Accountant next year, the following mistakes were found.

v 9mp

(i) Purchase account was undercast by ₹ 16,000.

(ii) Sale of goods to Mr. Rahim for ₹ 5,000 was omitted to be recorded.

(iii) Receipt of cash from Mr. Ashok was posted to the account of Mr. Anubhav ₹ 1,200.   Cash sales   Sales book Total   Sales A/c

Imp

(iv) Amount of ₹ 4,167 of sales was wrongly posted as ₹ 4,617. ✓   ₹ → Amt of 4167 of Sales to Tanya wrongly posted as 4617
Sales book
Credit sale

(v) Repairs to Machinery was debited to Machinery Account ₹ 6,100.

(vi) A credit purchase of goods from Mr. Paul for ₹ 3,000 entered as sale.

Suggest the necessary rectification entries.

Suggest the necessary rectification entries.

Cash
To Ashok → To Anubhav

(i) P&L Adj A/c · 16000
        To Susp A/c   16000

(ii) Rahim Dr. 5000
        To P&L Adj A/c 5000

(iii) Anubhav Dr. 1200
        To Ashok 1200

(iv) Cash Dr. 4167
        To Sales A/c 4167 ⟶ To Sales A/c 4617
        ↓
        Cash book

       P&L Adj A/c Dr. 450
          To Susp A/c 450

(v) P&L Adj A/c Dr. 6100
        to Mach A/c   6100

C.E.
Purch Dr. 3000
  To Paul   3000

W.E
Paul Dr. 3000
  To Sales 3000

(vi) P&L Adj Dr   6000
        To Paul   6000

R.E.
P&L Adj Dr 6000
  To paul   6000

(vii) Anirudh Cap Dr. 23550
          To P&L Adj   23550

(viii) Susp Dr   16450
          To Anirudh cap   16450

WN

P&L Adj A/c

To Susp	16000	by Rahim	5000
To Susp	450		
To Mach	6100	by Anirudh	23550
To Paul	6000	Cap A/c	

Susp A/c

| To Anirudh | 16450 | by P&L Adj | 16000 |
| Cap A/c | | by P&L Adj | 450 |

X ———— X

Chapter over

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Test
└ Avyukt · 499
      └ Comment

Notes-
└ Free Study Mat

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