1. 2020 December [10Marks]

In the books of Hare Rama & Sons Journal

	Particulars	L.F.	Dr. Rs.	Cr. Rs.
(i)	Repairs A/c Dr. To Building A/c (Correction of wrong debit to building A/c for repairs made)		1,850	1,850
	(Correction of wrong debit to building A/C for repairs made)			
(ii)	Shyam Lal A/c Dr.		3,000	
	To Bad Debts Recovered A/c			3,000
	(Correction of wrong credit to Personal A/c in respect of recovery of previously written off bad debts)			
(iii)	Furniture A/c Dr.		20,000	
	To Purchases A/c			20,000
	(Correction of wrong debit to Purchases A/c for furniture purchased)			
(iv)	Purchases A/c Dr.		8,000	
	To Ram Singh A/c			8,000
	(Purchases of goods from Ram Singh remained unrecorded)			
(v)	Drawings A/c Dr.		15,000	
	To Audit Fees A/c			15,000
	(Correction of wrong debit to Audit Fees A/c for college fees of proprietor's son)			
	Pinki Rani A/c Dr.		4,500	
(vi)	To Meet Kumar A/c			4,500
	(Correction of wrong credit to Pinki Rani. instead of Meet Kumar.)			
(vii)	Returns Inwards / Sales Return A/c Dr.		6,200	
	To Customer/Debtors A/c			6,200
	(Entry of goods returned by customer and taken in inventory omitted from records)			
(viii)	Furniture A/c Dr.		1,500	
	To Wages A/c			1,500
	(Wages paid to workmen for office furniture wrongly charged to wages a/c now rectified)			
(ix)	Salaries A/c Dr.		12,000	
	To Clerk's (Personal) A/c			12,000
	(Correction of wrong debit to Clerk's personal A/c for salaries paid)			
(x)	Purchases A/c Dr.		20,000	
	Sales A/c Dr.		20,000	
	To Raghav A/c			40,000
	(Correction of wrong entry in the sales Book for purchases of goods from Raghav)			

2. 2021 December [5 Marks]

Journal

	Particulars	L.F.	Dr.		Cr.
			Rs.		Rs.
(1)	Building A/c	Dr.	20,000		
	To Wages A/c			20,000	
	(Correction of wrong debit in the wages A/c of the construction of office building)				
(2)	Ramesh	Dr.	2,400		
	To Purchases A/c To Sales			1,200	
	A/c			1,200	
	(Correction of wrong entry in the Purchases Book of a credit sale of goods to Ramesh)				
(3)	Mahesh Chand	Dr.	2,000		
	To Bad Debts Recovered A/c			2,000	
	(Correction of wrong credit to Personal A/c in respect of recovery of previously written off bad debts)				
(4)	Advertisement expenses or Sales Promotion or Free Samples A/c	Dr.	5,000		
	To Purchases A/c			5,000	
	(Entry of the goods distributed as free samples omitted from records)				
(5)	Returns Inwards /Sales Return A/c To Green	Dr.	1,500		
	(Entry of goods returned by Green omitted from records)			1,500	

3. 2021 July [10 Marks]

Date	Particulars		Dr.		Cr.
			Rs.		Rs.
(1)	Scooter Account	Dr.	27,000		
	To Profit and Loss Adjustment A/c (Purchase of			27,000	
	scooter wrongly debited to conveyance account now				
	rectified-capitalization				
	of Rs.27,000, i.e., Rs.30,000 less 10% depreciation)				
(2)	Suspense Account	Dr.	1,00,000		
	To Profit & Loss Adjustment A/c (Purchase			1,00,000	
	Account overcast in the previous year				
	error now rectified).				
(3)	Profit & Loss Adjustment A/c	Dr.	40,000		
	To X's Account			40,000	
	(Credit purchase from XRs.20,000, entered as sales last year, now rectified)				
	last year, now rectifical				

(4)	Bhaskar's Account	Dr.	10,000	10.000
	To Anand's Account (Amount received from Mr. Anand wrongly posted to the			10,000
	account of Mr. Bhaskar; now rectified)			
(5)	Suspense Account	Dr.	10,000	
	To Chandu's Account			10,000
	(Rs. 5,000 received from Chandu wrongly debited to his account; now rectified)			
(6)	Trade receivables (Ramesh) / Ramesh To	Dr.	5,000	
	Suspense Account			5,000
	(Rs.5,000 due by Mr. Ramesh not taken into trial balance now rectified)			
(7)	Ram's Account	Dr.	20,000	
	To Profit & Loss Adjustment A/c			20,000
	(Sales to Ram omitted last year; now adjusted)			
(8)	Suspense Account	Dr.	1,980	
	To Profit & Loss Adjustment A/c (Excess			1,980
	posting to purchase account last			
	year, Rs.25,930, instead of Rs.23,950, now adjusted)			
(9)	Profit & Loss Adjustment A/c	Dr.	1,08,980	
	To Ratan's Capital Account			1,08,980
	(Balance of Profit & Loss Adjustment A/c transferred to Capital Account)			
(10)	Ratan's Capital Account	Dr.	1,06,980	
	To Suspense Account			1,06,980
	(Balance of Suspense Account transferred to Capital Account)			

4. 2021 January [10 Marks]

Journal Entries

(ii) [Suspense Account To Profit and Loss Adjustment A/c (Correction of error by which Purchase Account was over debited last year- Rs.5,615 carried forward instead of Rs.6,551) Profit & Loss Adjustment A/c Customer's Account	Dr.	936	936
(ii) I	To Profit and Loss Adjustment A/c (Correction of error by which Purchase Account was over debited last year- Rs.5,615 carried forward instead of Rs.6,551) Profit & Loss Adjustment A/c Customer's		936	936
(ii) F	by which Purchase Account was over debited last year- Rs.5,615 carried forward instead of Rs.6,551) Profit & Loss Adjustment A/c Customer's			936
(ii) F	Account was over debited last year- Rs.5,615 carried forward instead of Rs.6,551) Profit & Loss Adjustment A/c Customer's	D.,		
(ii) i	instead of Rs.6,551) Profit & Loss Adjustment A/c Customer's	D.,		
,	•	D.,		
	Account	Dr.	540	
	Account	Dr.	1,102	
1	To Suspense Account			1,642
k k	(Correction of the entry by which (a) Sales A/c was over credited by Rs. 540 (b) customer was credited by Rs.821 instead of being debited by Rs.281)			
(iii)	Suspense Account	Dr.	590	
()	To Profit & Loss Adjustment A/c (Correction of error by		0.70	590
١,	which Returns Inward			
(Account was debited by Rs.295 instead of Returns Outwards Account being credited by Rs.295)			
<u> </u>				
(iv)	Suspense Account	Dr.	1,790	
	To Senu			895
	To Sethu			895
	(Removal or wrong debit to Sethu and giving credit to Senu from whom cash was received)			
(v)	Customer's Account	Dr.	1,400	
	To Profit & Loss Adjustment A/c (Rectification of the error			1,400
á	arising from non- preparation of invoice for goods delivered)			
(vi)	Profit & Loss Adjustment A/c To Customer's	Dr.	1600	
	Account			1,600
((The Customer's A/c credited with goods not yet purchased			
	by him)			
(vii) I	Inventory A/c	Dr.	1280	
	To Profit & Loss Adjustment A/c			1280
	(Cost of goods debited to inventory and credited to Profit & Loss Adjustment A/c)			
(viii)	Trade receivable/ Q's Account	Dr.	600	
	To Suspense Account			600
((Rs.600 due by Q not taken into trial balance, now rectified)			

(ix)	R's account/Trade receivable	Dr.	3,000	
	To Profit & Loss Adjustment A/c (Sales to R			3,000
	omitted, now rectified)			
(x)	Profit & Loss Adjustment A/c To Joshi's Capital	Dr.	5,066	
	Account			5,066
	(Transfer of the Profit & Loss Adjustment A/c balance to the Capital Account)			

5. 2020 November [10 Marks]

Rectification entries in the books of M/s Applied Laboratories

	Particulars	L.F.	Dr.	Cr.
			Rs.	Rs.
1.	Profit and Loss Adjustment Account Dr.		12,500	
	To Building Account			12,500
	(Repairs amounting Rs. 12,500 wrongly debited to building account, now rectified)			
2.	Profit and Loss Adjustment Account Dr.		1,500	
	To Suspense Account			1,500
	(Addition of freight column in purchase journal was under casted, now rectification entry made)			
3.	Suspense Account Dr.		2,100	
	To Rani & Co.			2,100
	(Goods returned by Rani & Co. had been posted wrongly to the debit of her account, now rectified)			
4.	Profit and Loss Adjustment Account Dr.		30,000	
	To Furniture account			30,000
	(Being sale of furniture wrongly entered in sales book, now rectified)			
5.	Raja & Co. Dr.		20,000	
	To Bills receivable account			20,000
	(Bill receivable dishonoured debited to Bills receivable account instead of customer account, now rectified)			
	instead of custoffier account, now rectified)			

6. 2019 November [10 Marks]

- (i) If a Suspense Account is not opened.
 - (a) Since sales book has been cast Rs. 2,100 short, the Sales Account has been similarly credited Rs.2,100 short. The correcting entry is as follows

Sales A/c

Dr. Date	Particulars	Rs.	Date	Particulars	Rs. Cr.
				By Wrong Totaling of Sales Book	2,100

(b) To rectify the omission, the Returns Inwards Account has to be debited and the account of Gaurav & Co. credited. The entry is:

Returns Inward Account

Dr Rs.1,800

To Gaurav & Co.

Rs.1,800

(Goods returned by the firm, previously

omitted from the Returns Inward Book)

(c) Sen Brothers have been debited **Rs.**2,250 instead of being credited. This account should now be credited by **Rs.**4,500 to remove the wrong debit and to give the correct credit. The entry will be done as follows:

Sen Brothers A/c

Date	Particulars	Rs.	Date	Particulars	Rs.
				By errors in posting	4,500

(d) By this error Purchases Account has to be debited by Rs.15,000 whereas the debit should have been to the Furniture Account. The correcting entry will be:

Furniture Account Dr. Rs.15,000
To Purchases Account Rs.15,000

(Correction of the mistake by which purchases

Account was debited instead of the Furniture

Account)

(e) The discount of Rs.1,200 received from Black & White should have been entered on the credit side of the cash book. Had this been done, the Discount Account would have been credited (through the total of the discount column) and Black & White would have been debited. This entry should be made:

Black & White Dr. Rs.1,200
To Discount Account Rs.1,200

(Rectification of the error by which the discount allowed by the

firm was not entered in Cash Book)

(f) In this case the account of the customer has been correctly posted; the Discount Account has been debited Rs.180 short since it has been omitted from the discount column on the debit side of the cash book. The discount account should now be rectified as follows:

Discount A/c

Date	Particulars	Rs.	Date	Particulars	Rs.
	To Omission of entry in the Cash Book	180			

(ii) If a Suspense Account is opened:

	Particulars		L.F.	Dr. Rs.	Cr. Rs.
(a)	Suspense Account	Dr.		2,100	110.
	To Sales Account			·	2,100
	(Being the correction arising from under- casting of				
	Sales Day Book)				
(b)	Return Inward Account	Dr.		1,800	
	To Gaurav & Co				1,800
	(Being the recording of unrecorded returns)				
(c)	Suspense Account	Dr.		4,500	
	To Sen Brothers				4,500
	(Being the correction of the error by which Sen				
	Brothers was debited instead				
	of being credited by Rs.2,250).				
(d)	Furniture Account	Dr.		15,000	
	To Purchases Account				15,000
	(Being the correction of recording purchase of furniture as ordinary purchases)				
(e)	Black & White	Dr.		1,200	
	To Discount Account				1,200
	(Being the recording of discount omitted to be recorded)				
(f)	Discount Account	Dr.		180	
	To Suspense Account				180
	(Being the correction of omission of the discount allowed from Cash Book customer's account already posted correctly).				

7. 2019 May [4 Marks]

S. No.		Debit (Rs.	Credit (Rs.)
1	Commission A/c Dr.	4,500	
	To Interest Received		4,500
	(Correcting wrong entry of interest received into commission account)		
2	M/s Sobhag Traders A/c Dr.	90	
	To Suspense A/c		90
	(Being credit sale of Rs. 2,760 posted as Rs. 2,670 i.e. debiting M/s Sobhag Traders A/c less by 90, now		

	rectified)			
3	Drawing A/c	Dr.	35,000	
	To Machinery A/c			35,000
	(Correction of wrong debit to machinery account for purchase of air-conditioner for personal use)			33,000
4	Return Inward A/c	Dr.	5,000	
	To Debtors (Personal) A/c			5,000
	(Correction of omission to record return of goods by customers)			

8. 2018 November [10 Marks]

(i)	P & L Adjustment A/c To	Dr.	1,000	
	Suspense A/c			1,000
	(Correction of error by which sales account was overcast last year)			
(ii)	X	Dr.	5,000	
	To Y			5,000
	(Correction of error by which sale of Rs . 5,000 to X was wrongly debited to Y's account)			
(iii)	Suspense A/c	Dr.	630	
	To P & L Adjustment A/c			630
	(Correct of error by which general expenses of Rs. 180 was wrongly posted as Rs. 810)			
(iv)	Bills Receivable A/c Bills	Dr.	1,550	
	Payable A/c	Dr.	1,550	
	To P			3,100
	(Correction of error by which bill receivable of Rs. 1,550 was wrongly passed through BP book)			
(v)	P & L Adjustment A/c To Mrs.	Dr.	1,190	
	Neetu			1,190
	(Correction of error by which legal expenses paid to Mrs. Neetu was wrongly debited to her personal account)			
(vi)	Suspense A/c	Dr.	3,000	
()	To Ram To Shyam		5,555	1,500
	(Removal of wrong debit to Shyam and giving credit to Ram			1,500
	from whom cash was received)			·
(vii)	Suspense A/c	Dr.	90	
(۷11)	To P&L Adjustment A/c			90
	(Correction of error by which Purchase A/c was excess debited by Rs.90/-, ie: Rs.1,325 – Rs.1,235)			. •

	Rs.		Rs.
To P & L Adjustment A/c	630	By P & L Adjustment A/c	1,000
To Ram To Shyam	1,500 1,500	By Difference in Trial Balance (Balancing figure)	2,720
To P&L Adjustment A/c	90		
	3,720		3,720

9. 2018 May [10 Marks]

Journal Entries

	Particulars	L.F.	Dr.	Cr.
			(Rs.	(R
(i)	Subham A/c Furniture	Dr.	300	
	A/c	Dr.	2,700	
	To Nigam A/c			3,000
(ii)	Sales Returns A/c To	Dr.	5,000	
	Jyothy A/c			5,000
(iii)	Sales A/c	Dr.	75,000	
	To P & L A/c (Gain on sale of investments) To			15,000
	Investments A/c			60,000
(iv)	Drawings A/c	Dr.	10,000	
	To Trade Expenses A/c			10,000