

CLASS –XI  
ASSIGNMENT- 15

SUBJECT – ACCOUNTANCY  
TOPIC – RECTIFICATION OF ERRORS

Q) Rectify the following errors :

- a) A credit sale to Vinod Rs.143 credited to his account as Rs. 134.
- b) A credit sale of goods of Rs. 120 to Ramesh has been wrongly passed through the Purchases Book.
- c) A credit purchase of furniture from Ram Rs. 300 posted as Rs. 30.
- d) Furniture purchased on credit from Mohan Singh for Rs. 1,000 was entered in the Purchases Book.
- e) Materials from store of Rs. 1,000 and wages Rs. 400 had been used in making tools and implements for use in own factory but no adjustments were made in the book.
- f) D's bill for the erection of godown at a cost of Rs. 1,200 had been charged to Repairs Account.
- g) A cash sale of Rs. 150 to Brown, correctly entered in the cash book was posted to the credit of Brown's Personal account as Rs.15.
- h) Goods worth Rs. 130 returned by Green were entered in the Sales Book and were posted therefrom to the credit of Green's Personal Account.
- i) Bills Receivable from Henry of Rs. 1,600 posted to the credit of Bills Payable Account and credited to Henry.
- j) A dishonoured Bill of Exchange receivable for Rs. 1,600 returned by the firm's bank had been credited to the Bank Account and debited to Bills Receivable Account. A cheque was received later from the customer for Rs. 1,600 and duly paid.
- k) An amount of Rs. 236 due from Lalta Prasad which had been written off as bad in the previous year, was unexpectedly recovered and had been posted to the personal account of Lalta Prasad.
- l) A cheque for Rs. 128 received from Farid Alam was dishonoured and has been posted to the debit of Sales Returns Account.
- m) A credit item of Rs. 349 has been debited to a customer's Account as Rs. 439.
- n) A discount allowed to a customer has been credited to him as Rs. 145 in place of Rs. 154.
- o) Rs. 1,000 paid as rent to landlord was debited to Landlord's Account.

Q2) Rectify the following errors:

- a) A credit sale of goods of Rs.423 to Krishan omitted to be recorded.
- b) A credit sale of goods of Rs. 423 to Krishan entered as Rs. 432.
- c) A credit sale of goods of Rs. 423 to Krishan entered as sale to Kishan.
- d) A credit sale of goods of Rs. 423 to Krishan entered as sale to Kishan Rs. 432.
- e) A credit sale of goods of Rs. 423 to Krishan passed through the purchases book.
- f) A credit sale of goods of Rs. 423 to Krishan entered in Purchases Book as Rs. 432.
- g) A credit sale of goods of Rs. 423 to Krishan entered as purchase from Kishan.
- h) A credit sale of goods of Rs. 423 to Krishan entered as purchase from Kishan Rs. 432.
- i) Sales Book overcast by Rs 9.
- j) Total of Sales Book Rs. 423 on page 5 is brought forward on page 6 as Rs. 432.
- k) Total of Sales Book Rs. 423 omitted to be posted.
- l) A credit sale of goods of Rs. 423 to Krishan omitted to be posted.
- m) A credit sale of goods of Rs. 423 to Krishan posted as Rs. 432.
- n) A credit sale of goods of Rs. 423 to Krishan credited to his account.
- o) A credit sale of goods of Rs. 423 to Krishan credited to his account as Rs. 432.
- p) A credit sale of goods of Rs. 423 to Krishan posted to the debit of Kishan.
- q) A credit sale of goods of Rs. 423 to Krishan posted to the debit of Kishan as Rs. 432.
- r) A credit sale of goods of Rs. 423 to Krishan posted to the credit of Kishan.
- s) A credit sale of goods of Rs. 423 to Krishan posted to the credit of Kishan as Rs. 432.
- t) A credit sale of an old machine of Rs. 423 to Krishan recorded as sale of goods.
- u) A credit sale of goods of Rs. 423 to Krishan passed through the Purchases Book and posted therefrom to the debit of Krishan.
- v) A credit sale of goods of Rs. 423 to Krishan entered in the Purchases Book as Rs. 432 and posted therefrom to the credit of Kishan as Rs. 423.
- w) Goods ( cost Rs. 423, sale price Rs. 432) taken by Ganesh, the proprietor for his personal use recorded in the sales book.