Rectification of Errors

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Sometimes, mistakes happen when writing down money details in books. Fixing these mistakes is called "rectification of errors." These mistakes can happen when writing wrong amounts, forgetting to write something, or doing wrong math.

Types of Mistakes

1- Errors of Omission (Mistakes of Forgetting):

This happens when we forget to write a transaction in the book. For example, if someone gave us money but we forgot to note it down.

Types of Mistakes

2- Errors of Commission (Mistakes of Wrong Writing):

This happens when we write the wrong amount or put the entry in the wrong place. For example, instead of writing ₹100, we write ₹1,000.

Types of Mistakes

3- Errors of Principle (Mistakes of Rules):

These mistakes happen when we don't follow the basic rules of accounting. For example, buying furniture is a big expense and should be written in a special account, but we write it in the daily expenses account.

Types of Mistakes

4- Compensating Errors (Balancing Mistakes):

Sometimes, two mistakes cancel each other out. For example, writing ₹500 less in one account and ₹500 more in another.

QUESTION SET

DATE	PARTICULAR
Question 1:-	Credit sale of Rs 1700 to ram was recorded as Rs. 7100
Question 2:-	Credit sale of Rs 1700 to Mohan was recorded as Sales to Krishna
Question 3:-	Credit sale of Rs 1700 to Asha was recorded as Sales to Anshul as Rs. 7100.
Question 4:-	Credit sale of Rs 1700 to Mohan was recorded in purchase book.
Question 5:-	Credit sale of old machinery to Sohan ₹ 1700 was entered in the sales book for rupees ₹ 7100.

QUESTION SET

DATE	PARTICULAR
Question 6:-	A purchase of goods from Ram amounting to rupees 1500 has been wrongly passed through the sales book.
Question 7:-	A credit sale of goods of rupees 1200 to Ramesh has been wrongly passed through the purchase book
Question 8:-	A return of goods worth rupees 1100 to Mohan was passed through the sales return book.
Question 9:-	A return of goods worth rupees 500 by Ganesh were entered in Purchase Return Book

QUESTION SET

DATE	PARTICULAR
Question 10:-	An amount of Rs. 400 paid for repairs to the machinery stands wrongly posted to machinery account.
Question 11:-	Salaries Rs.2,000 paid to Gandhiraj as cash was wrongly debited to his personal account in the ledger.
Question 12:-	Sale of goods to Mani on credit for Rs. 475 has been wrongly entered in the sales book as Rs. 745.
Question 13:-	A cheque of Rs. 500 received from Sandhiya was dishonoured and debited to allowances account.

QUESTION SET

DATE	PARTICULAR
Question 14:-	A sum of Rs. 300 drawn by the proprietor for personal use was debited to wages account.
Question 15:-	Credit sales to Rajni Rs. 5,000 recorded in Purchases book
Question 16:-	Furniture purchased from MS. Rao Furnishings for Rs. 8000 was entered into the purchases
Question 17:-	Cash sales to Radhika Rs. 15,000 was shown as receipt of commission in the cash book.