

Course
&
Test Series

Self-Made Assignment - Manual Accounting

Trial Balance and Rectification of Errors

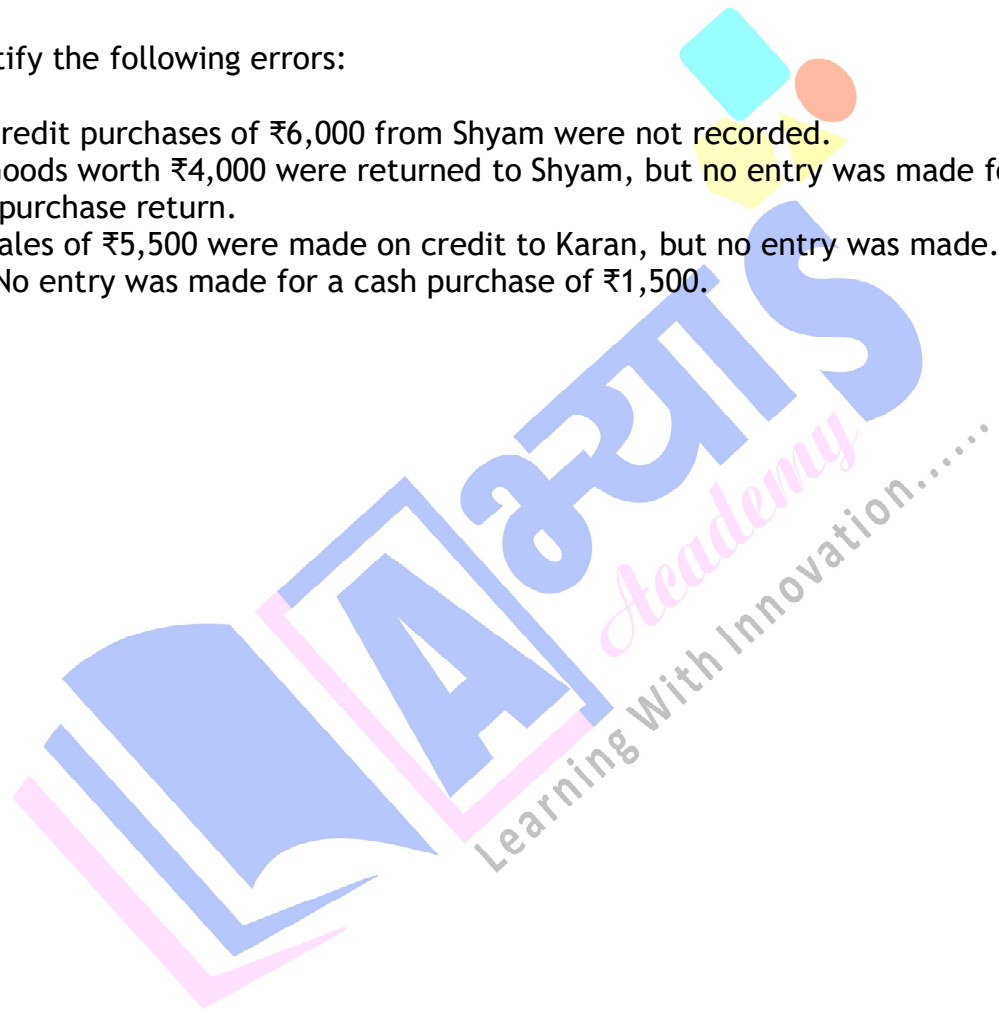
Questions:

1. Rectify the following errors:

- A. Goods costing ₹6,000 were purchased on credit from Ravi, but no entry was made in the books, although the goods were added to the inventory.
- B. A payment of ₹4,000 to Ravi was made, but no entry was recorded.
- C. Goods worth ₹400 were returned by a customer, but no entry was made in the books.

2. Rectify the following errors:

- A. Credit purchases of ₹6,000 from Shyam were not recorded.
- B. Goods worth ₹4,000 were returned to Shyam, but no entry was made for the purchase return.
- C. Sales of ₹5,500 were made on credit to Karan, but no entry was made.
- D. No entry was made for a cash purchase of ₹1,500.



...many more

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