XI Accountancy D.K.Goel 2024 Edition	Rectification of Errors Practical Questions - 09	AccountsAptitude.com	
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Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Furniture A/c	Dr.		10,000	
	To Purchase A/c				10,000
	(Being purchase of furniture, wrongly debited to				
	purchase account, now rectified)				
(b)	Machinery A/c	Dr.		20,000	
	To Purchase A/c				20,000
	(Being purchase of machinery wrongly recorded				
	through purchase book, now rectified)				
(c)	Repair A/c	Dr.		1,400	
	To Machinery A/c				1,400
	(Being repair of machinery wrongly debited to				
	machinery account, now rectified)				
(d)	Machinery A/c	Dr.		2,000	
	To Repair A/c	15			2,000
	(Being repair (overhauling) of secondhand	1			
	machinery (capital expenditure) wrongly debited				
	to repair account, now rectified)				

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Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Sales A/c	Dr.		3,000	
	To Machinery A/c				3,000
	(Being machinery sold wrongly credited to sales				
	account, now rectified)				

