XI Accountancy				
T.S.Grewal				
2024 Edition				

#### Rectification of Errors Practical Problems - 11

#### AccountsAptitude.com



### **Solution**

i To Omission of Posting on ......Rs. 10,000

ii To Short Debited for Sales (error rectified).....Rs. 90

iii By Excess Debited for Sales (error rectified).....Rs. 270

iv By Short Debited for Purchases (error rectified).....Rs. 90

## **Working Notes**

#### Salaries A/c

Particulars	Debit	Particulars	Credit
To Bank/Cash A/c	10,000		

# Amrish's A/c

Particulars	Debit	Particulars	Credit
To Sales A/c	90	ADTITUDE	

### Vinay's A/c

Particulars	Debit	Particulars	Credit
		By Sales A/c	270

# Pal's A/c

Particulars	Debit	Particulars	Credit
		By Purchases A/c	90