XI Accountancy
T.S.Grewal
2024 Edition

#### Rectification of Errors Practical Problems - 14

### AccountsAptitude.com



# **Solution**

i	Return Inward	By Overcasting of Returns Inward Book for the month of by Rs. 200		
ii	Purchases	To Correction of less carry forward of Purchases Book by Rs. 75		
iii	Sales	To Correction of excess carry forward of Sales Book by Rs. 75		
iv	Gurman	To short debit for Sales (error rectified) Rs. 36		
	Sales	By short debit for Sales (error rectified) Rs. 36		



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# **Working Notes**

1 Returns Inwards				
	Particulars	Debit	Particulars	Credit
			By Overcasting for the month of	200
ii		Purch	ases	

11		Purcha	ses	
	Particulars	Debit	Particulars	Credit
	To Correction of less carry forward	75		

iii	iii Sales			
	Particulars	Debit	Particulars	Credit
	To Correction of excess carry forward	2		

iv	<b>Gurman</b>			
Particulars	Debit	Particulars	Credit	
To short debit for Sales	36			
	Sales Sales			
Particulars	Debit	Particulars	Credit	
		By short debit for Sales to Gurman	36	