



Solution

- (i) The different causes that make a Trial Balance incorrect are as follows:
- a) Posting only one aspect of the Journal entry in the Ledger.
 - b) Posting a Journal entry on the wrong side of an account.
 - c) Wrong totalling of Subsidiary Books.
 - d) Posting the correct amount in one account and wrong amount in the other account.
 - e) Wrong totalling or balancing of a Ledger Account.
 - f) Omitting to post the totals of Subsidiary Books.
 - g) Error in carrying forward.
 - h) Omission in writing the balance of an account in the Trial Balance.
 - i) Writing a balance in the wrong column of the Trial Balance.
 - j) Wrong Totalling of the Trial Balance

(ii)

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(a) Krishna To Sales A/c To Purchases A/c (Credit sale to Krishna wrongly recorded in the Purchases Book earlier, now rectified)	Dr.	5,000	2,500 2,500
	(b) Machinery A/c To Freight A/c To Suspense A/c (₹5,000 paid for freight on machinery purchased wrongly debited Freight A/c by ₹500 earlier, now rectified)	Dr.	5,000	500 4,500



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(c) Suspense A/c Dr. To Return Inwards/Sales Return A/c (Error in totalling the Returns Inward Book rectified)		100	100
	(d) Ramesh Dr. To Bad Debts Recovered A/c (Bad debts recovered wrongly credited Ramesh earlier, now rectified)		500	500
	(e) Sundry Debtors A/c Dr. To Suspense A/c (₹460 owed by Hari missed to be included in Sundry debtors earlier, now rectified)		460	460

