

Course  
&  
Test Series

Self-Made Assignment - Manual Accounting

Trial Balance and Rectification of Errors

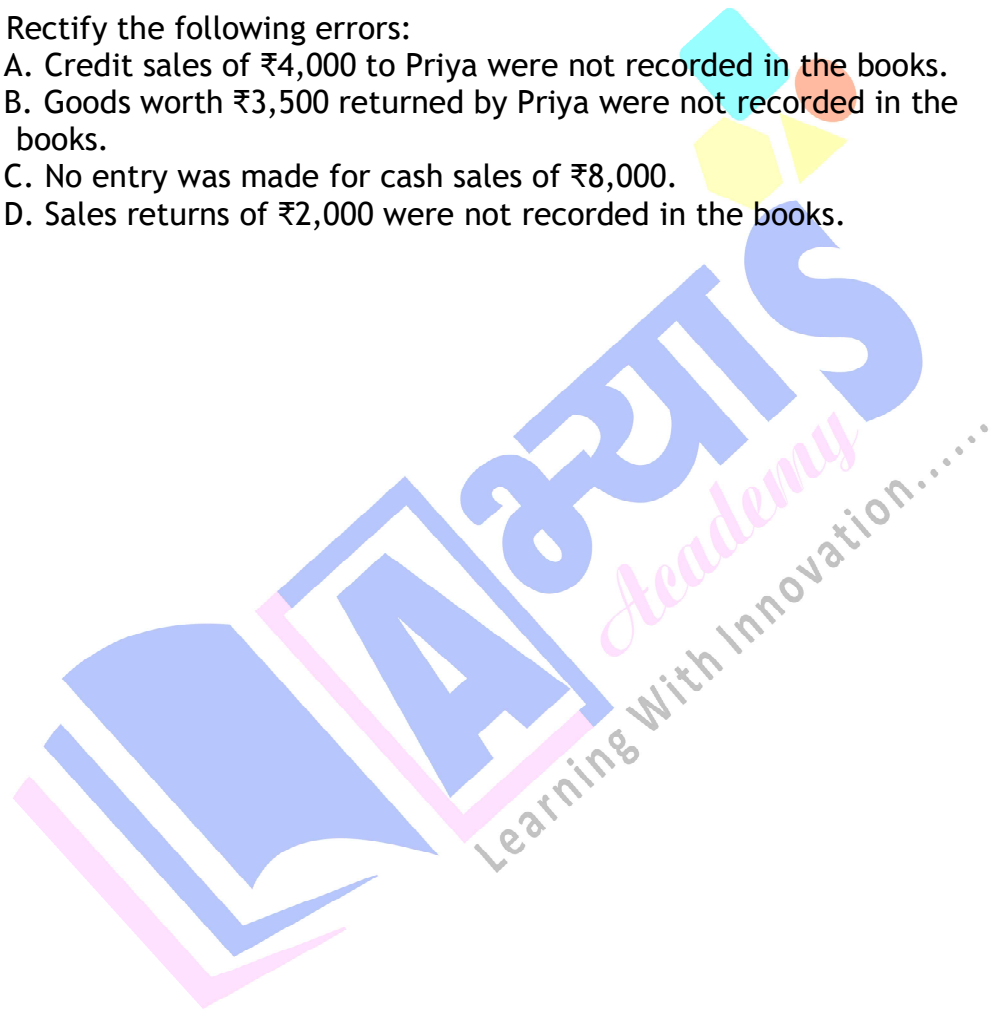
Assignment

Ques 1: Rectify the following errors:

- A. Credit sales to Kavita ₹6,500 were not recorded.
- B. Goods purchased on credit from Pooja ₹12,000 were recorded as ₹8,000.
- C. Goods worth ₹3,500 returned by Kavita were not recorded. D. No entry was made for purchase returns of ₹3,200 to Pooja

Ques 2: Rectify the following errors:

- A. Credit sales of ₹4,000 to Priya were not recorded in the books.
- B. Goods worth ₹3,500 returned by Priya were not recorded in the books.
- C. No entry was made for cash sales of ₹8,000.
- D. Sales returns of ₹2,000 were not recorded in the books.



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