



J.K. SHAH[®]
TEST SERIES
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SUGGESTED SOLUTION

FYJC 2020

SUBJECT- BOOK KEEPING AND ACCOUNTANCY

Test Code – FYJ 6093 A

BRANCH - () (Date :)

Head Office : Shraddha, 3rd Floor, Near Chinai College, Andheri (E), Mumbai – 69.

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ANSWER : 1**(03)**

1. Error of posting/ partial omission
2. Error of omission
3. One sided errors.

ANSWER : 2**(02)**

1. An error committed in totaling the amount columns of journal and ledger is called arithmetical error.
2. An account which is opened to transfer the difference in the totals of trial balance is known as suspense account.

ANSWER : 3**(05)****Journal Proper**

Sr.No.	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(1)	Rent A/c. Dr. To Nikhil A/c. (Being rent paid to Nikhil debited to his personal account, now rectified)		2,000	2,000
(2)	No Entry For rectification, Sale Return account should be credited by Rs. 200.			
(3)	No Entry For rectification, Dharaj account should be debited by Rs. 6,500.			
(4)	Computer's A/c. Dr. To Repairs A/c. (Being Old Computer purchased debited to repairs account now rectified)		8,000	8,000
(5)	Repair's A/c. Dr. To Furniture A/c. (Being repairs to furniture debited to Furniture Account, now rectified)		500	500
	Total		10,500	10,500

ANSWER : 4**(10)****In the books of Anurag
Journal Proper**

Sr. No.	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(1)	Suspense A/c. Dr. To Ramakant A/c. (Being cash received from Ramakant posted as Rs. 6,000 instead of Rs. 8,000)		2,000	2,000
(2)	Purchase A/c. Dr. Sales A/c. Dr. To Suspense A/c. (Being goods purchase from Naman recorded in sales book but correctly credited in Naman Account, now rectified)		7,000 7,000	14,000

(3)	Suspense A/c. To Return Inward A/c. (Being return inward book overcash, now rectified)	Dr.		1,000	1,000
(4)	Suspense A/c. To Sales A/c. (Being sales book total not posted to Sales Account, now rectified)	Dr.		10,000	10,000
(5)	Machinery A/c. To purchase A/c. To Suspense A/c. (Being machinery purchased posted to purchase new rectified)	Dr.		10,000	5,000 5,000
	Total			37,000	37,000

Suspense A/c

Dr.

Cr.

Particulars	Amt. (Rs.)	Particulars	Amt. (Rs.)
To Balance A/c.	6,000	By Purchase A/c.	7,000
To Remakant A/c.	2,000	By Sales A/c.	7,000
To Return Inward A/c.	1,000	By Machinery A/c.	5,000
To Sales A/c.	10,000		
	19,000		19,000