

Rectification of Errors

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| 31) Credit Sales to Raj, recorded as cash sales 50. | 51) Furniture purchased unrecorded 8 |
| 32) Cash Purchase from Hari, recorded as Cr. purchase 60. | 52) Loss of goods by theft unrecorded 10 |
| 33) BR received from X, recorded as BIP given 70. | 53) Cash stolen, unrecorded 6 |
| 34) Credit Sales to Ram, recorded as credit purchase 6. | 54) Goods given as free sample, unrecorded 9 |
| 35) BP issued to Krishna, recorded as cash paid to him 9. | 55) Goods taken for personal use, unrecorded 8 |
| 36) Credit Sales 5, recorded in purchase book, properly recorded in Customer Alc. | 56) Cash taken for personal use, unrecorded 7 |
| 37) Credit Purchase 6, recorded in sales book, properly recorded in customer Creditor's Alc. | 57) Cash Sales to X, recorded as credit sales 8 |
| 38) Tax paid unrecorded 8 | 58) Credit purchase from Y recorded as Cr. Sales to him 9 |
| 39) Interest received unrecorded 7 | 59) BR received from A, recorded as cash received 10 |
| 40) Cash Alc undercast 8 | 60) Bad debt unrecorded 4 |
| 41) Sales Alc — " — 9 | 61) Discount given — " — 5 |
| 42) Purchase Alc — " — 5 | 62) Discount Received — " — 3 |
| 43) Purch. Return overcast 8 | 63) Insurance Expense — " — 7 |
| 44) Sales Return — " — 5 | 64) Cash introduced in business, unrecorded 8 |
| 45) Loan Alc — " — 9. | 65) Cash Sales, recorded as cash purchase 9 |
| 46) Telephone exp. paid, recorded in cash Alc only 7. | 67) Sales Alc overcast 10 |
| 47) Interest received, recorded in Interest Alc only 8. | 68) Purch. Alc overcast 9 |
| 48) Discount Received unrecorded 9 | 69) Purch Return Alc undercast 8 |
| 49) " Given " 8 | 70) Sales Return — " — 9 |
| 50) Bad debts " 7 | 71) Free sample given unrecorded 8 |
| | 72) Car sold unrecorded 9 |