1. **Error of Omission**

Where a business **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** is completely **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** from the books.

1. Sale of goods of RM 1,000 to Ah Mei was completely omitted from the books.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. No entries were made in the books for a cheque of RM 2,300 received from Lee.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. A payment of RM 230 by cheque for wages was overlooked.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. **Error of Commission**

Where an entry is posted to the correct side but to a **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** of the **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. Purchase of goods of RM 1,000 form Mei was recorded in Mai’s account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Purchased office furniture by cheque RM 670 was entered in Office Equipment account.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. A payment of RM 500 by cheque for wages was posted to General Expenses account.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. **Error of Principle**

Where an entry is posted to the correct side but to a **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. Repairs of equipment amounting to RM 500 was posted to Equipment account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Cost of installation of a machine RM 1,000 was debited to Repairs and Maintenance account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Disposal proceeds of RM 4,000 for a motor van was credited to Motor Vehicles account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. **Error of Original Entry**

Where the amount of a transaction is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** in the **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** or **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. A payment of RM 1,890 for office rental was recorded as RM 1,980.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Credit sales of RM 380 to Da Hua was entered in the books as RM 280.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. A purchase invoice of RM 1,000 from Tan Enterprise was understated by RM 900 in Purchase Journal.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. **Reversal Error**

Where the debit and credit **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** are **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. Receipts of cash RM 1,000 from Mei was debited to her account and credited to Cash account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Rental receipts of RM 400 was entered as a rental payment.

**General Journal**

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| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Purchase of goods for cash RM 360 was wrongly entered on both sides of the accounts concerned.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. **Compensating Error**

Where two or more **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** / offset **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. Sales account and Wages account were both overlooked by RM 200.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. Purchase Journal and Sales Journal were both overcast by RM 100 for the same period.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. A payment of RM 110 to Kong (a creditor) was debited to his account as RM 100, while receipts of cash RM 710 from Beely (a debtor) was credited to her account as RM 700.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. **Error in calculation**
2. A **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** in a **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.
3. The **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** in a **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** is wrongly added or subtracted.
4. The total of **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** or **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** balances on **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.
5. Sales Journal was undercast by RM 200.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. The debit side of bank column in Cash Book was overcast by RM 1,000.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. Salaries account was undercast by RM 300.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. **Error in Amount**

Where the **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** and **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** entries of a transaction are recorded with **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_**.

1. Car repairs of RM 230 shown in Cash Book was debited to Motor Expenses account as RM 320.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. Cash sales of RM 2,000 was credited as RM 200.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. A payment of RM 56 for postage was entered in Postage account as RM 65.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. **Error in Posting to the Wrong Side of an Account**

Where the debit and credit **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** of a transaction are **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** recorded on **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** the debit or **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** side.

1. Rental expenses of RM 500 was posted to the wrong side of Rental Expenses account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
|  |  |  |  |
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1. A cash payment of RM 200 for water and electricity bill was wrongly debited to Cash account, the other entry being correct.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. The total of discounts received column in Cash Book amounting to RM 1,810 was posted to the debit side of Discounts Allowed account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. **Error of Omission of One Entry / Single Entry**

Where a **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** or **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** entry of a transaction is omitted in posting.

1. A payment of RM 168 to Lee was not recorded in his account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
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1. A cheque of RM 150 received from Kim had been entered in the Cash Boo only.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. Goods of RM 200 bought by cheque was not posted to Purchases account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  |  |  |  |
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1. **Omission of Account Balance from Trial Balance / Incorrect Listing on Trial Balance**

In included the errors where:

1. An account balance is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** from Trial Balance;
2. An account balance is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** on the **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** of Trial Balance;
3. An account balance is **\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_** on Trial Balance.
4. Identify the errors in column (a) by putting a number for each error:
5. Error in calculation
6. Error in amount
7. Error in posting to the wrong side of an account
8. Error of omission of one entry
9. Omission of account balance from Trial Balance / Incorrect listing on Trial Balance
10. Show the correcting Journal entries on column (b):

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Errors revealed by Trial Balance** | | **(a)**  **Identifying types of errors** | **(b)**  **Correcting Journal Entries** | | |
|  | **Debit**  **RM** | **Credit**  **RM** |
| (i) | Cash of RM 300 received for commission was debited to Cash account only. |  |  |  |  |
| (ii) | Purchases Journal was undercast by RM 1,200. |  |  |  |  |
| (iii) | Water and electricity bills paid for RM 210 was posted to Water and Electricity account as RM 120. |  |  |  |  |
| (iv) | Discounts received for RM 100 was posted to the debit side of Discounts Received account. |  |  |  |  |