1. **Error of Omission**

Where a business **transaction** is completely **omitted** from the books.

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

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Ah Mei | 1,000 |  |
|  | Sales |  | 1,000 |
|  |  |  |  |

1. No entries were made in the books for a cheque of RM 2,300 received from Lee.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Bank | 2,300 |  |
|  | Lee |  | 2,300 |
|  |  |  |  |

1. A payment of RM 230 by cheque for wages was overlooked.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Wages | 230 |  |
|  | Bank |  | 230 |
|  |  |  |  |

1. **Error of Commission**

Where an entry is posted to the correct side but to a **wrong account** of the **same type**.

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

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Mai | 1,000 |  |
|  | Mei |  | 1,000 |
|  |  |  |  |

1. Purchased office furniture by cheque RM 670 was entered in Office Equipment account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | Office Furniture | 670 |  |
|  | Office Equipment |  | 670 |
|  |  |  |  |

1. A payment of RM 500 by cheque for wages was posted to General Expenses account.

**General Journal**

|  |  |  |  |
| --- | --- | --- | --- |
| **Date** | **Particulars** | **Debit** | **Credit** |
|  |  | **RM** | **RM** |
|  | General Expenses | 500 |  |
|  | Wages |  | 500 |
|  |  |  |  |