**Practice 7**

1. Purchase of goods of RM 899 on credit from Jing Wong was entered in Jing Wan’s account.
2. A cheque for RM 1,089 paid for advertisement was not recorded in the books.
3. Sale of goods of RM 99 on credit from Susan was recorded in the books as RM 89.
4. Purchase of goods of RM 99 on credit from Susan was recorded in the books as RM 89.
5. A cheque for RM 89 issued to Henry was entered on the debit side of Cash Book and credit side of his account.
6. An old furniture sold at book value RM 700 was wrongly recorded as a sale of goods.
7. Sundry Expenses account and Sales Journal were both overcast by RM 200 each.

**You are required to:**

1. Match the following transactions with the types of errors:

|  |  |  |  |
| --- | --- | --- | --- |
|  | **Transactions** |  | **Type of errors** |
|  | Purchase of goods of RM 899 on credit from Jing Wong was entered in Jing Wan’s account. |  | Reversal error |
|  | A cheque for RM 1,089 paid for advertisement was not recorded in the books. |  | Error of omission |
|  | Sale of goods of RM 99 on credit from Susan was recorded in the books as RM 89. |  | Error of principle |
|  | Purchase of goods of RM 99 on credit from Susan was recorded in the books as RM 89. |  | Error of original entry |
|  | A cheque for RM 89 issued to Henry was entered on the debit side of Cash Book and credit side of his account. |  | Compensating error |
|  | An old furniture sold at book value RM 700 was wrongly recorded as a sale of goods. |  | Error of commission |
|  | Sundry Expenses account and Sales Journal were both overcast by RM 200 each. |  |  |

1. Show the Journal entries needed to correct the above errors.