Revised Edition

SOLUTIONS TO PROBLEMS IN

ADVANCED ACCOUNTS

VOLUME I

M.C. SHUKLA
T.S. GREWAL
S.C. GUPTA

S. CHAND

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PREFACE TO THE REVISED EDITION

I am privileged to present to the learned teachers and students a revised and updated edition of the book **'Solutions to Problems in Advanced Accounts' Volume I**, an accepted book on advanced accounting. This volume is based on problems at in various exercises given in the eighteenth edition of **Advanced Accounts Volume I** by M.C. Shukla, T.S. Grewal and S.C. Gupta. In this edition, dates of all the problems have been changed to give the questions a contemporary look. Wherever considered necessary, amounts have also been changed. Some problems have been replaced by new problems. Errors which have come to my notice or to which my attention has been so kindly drawn by the teaching and student communities have also been rectified. Still there may be some other errors which may have escaped notice. I shall be grateful to those who may find them and point them out to me.

I hope these solutions will help the students. However, I strongly urge that, first, the student should attempt the problem himself and go over his attempt thoroughly and then only should he consult the solution given in this book. No one learns accounting without attempting numerous problems.

I am thankful to all those who have helped me in different ways.

S.C. GUPTA

PREFACE TO THE FOURTH EDITION

We are glad to be able to bring up-to-date the solutions to problems in our Advanced Accounts, an accepted textbook on advanced Accounting. The work now before the students and teachers of Accountancy contains solutions to problems included in the ninth edition of the textbook – that edition contains numerous new problems though some of the old ones were deleted.

We do hope these solutions will help students but we strongly urge that, first, the student should attempt the problems himself and go over his attempt thoroughly and then only should he consult the solutions given by us. No one learns accounting without attempting numerous problems.

We have tried to avoid errors but, nevertheless, some must have escaped us. We shall be very thankful if these are pointed out to us.

M.C. SHUKLA
T.S. GREWAL

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SOLUTIONS TO PROBLEMS

IN

ADVANCED ACCOUNTS

VOLUME II

is also available separately

- Introduction – Shares, Debentures etc.
- Final Accounts
- Valuation of Goodwill and Shares; Reorganisation and Reconstruction of Share Capital
- Amalgamation and External Reconstruction
- Holding Companies
- Cash and Funds Flow Statements, Cash Budget and Working Capital
- Accounting Ratios
- Insurance Companies
- Bank
- Accounts of Electricity Companies
- Liquidation
- Mechanised Accounting
- Criticism of Financial Statements
- Inflation Accounting
- Accounting for Human Resources of An Organisation and Social Responsibility

EXERCISE I

FUNDAMENTAL PRINCIPLES OF ACCOUNTING

Rectification of errors

Problem No. 1

Not all of the following journal entries are correct:

			₹	₹
(*a*)	Purchases Account . . Dr. To M/s. D. Duggal & Co. Purchase of office furniture from M/s. D. Duggal & Co.		6,500	6,500
(*b*)	G. Bansal . . Dr. To Bank Payment to G. Bansal his salary for the month.		12,450	12,450
(*c*)	Cash Account . . Dr. To Sales Account Cash sales for the day as per cash memos from. . . . to		8,320	8,320
(*d*)	Bhambri & Co. . . Dr. To Furniture Account Sale of old furniture on credit to M/s. Bhambri & Co.		2,410	2,410
(*e*)	D. Gupta & Co. . . Dr. To Purchases Account Purchases of goods from D. Gupta & Co. on credit.		7,350	7,350
(*f*)	Discount Account . . Dr. To M/s. Guha & Co. Discount allowed to M/s. Guha & Co. on their settling the account.		145	145

Pass rectifying entries where necessary.

Solution :

(*a*) The entry would be correct if the firm deals in office furniture. Otherwise, the debit should be to Furniture Account (an asset) instead of Purchases Account.

Rectifying Entry:		*Dr.*	*Cr.*
		₹	₹
Furniture Account . . Dr. To Purchases Account Purchase of furniture treated as ordinary purchase; position now corrected.		6,500	6,500

(*b*) It is an error of principle; the payment is an expense and is not recoverable from G. Bansal. Salaries Account should have been debited in place of G. Bansal.

Rectifying Entry:		*Dr.*	*Cr.*
		₹	₹
Salaries Account . . Dr. To G. Bansal The amount of salary wrongly debited to G. Bansal; error now rectified.		12,450	12,450

(c) The entry is correct.

(*d*) The entry is correct—however, if the book value of the furniture sold was different from ₹ 2,410, the profit

or loss would be transferred to Profit & Loss Account, the corresponding double entry being completed in the Furniture Account.

(*e*) Exactly the reverse entry should have been passed, since D. Gupta & Co. should have been credited and Purchases Account debited.

	Rectifying Entry:		*Dr.*	*Cr.*
			₹	₹
	Purchases Account	. . Dr.	14,700	
	To D. Gupta & Co.			14,700
	Purchases from D. Gupta & Co. wrongly debited to them and credited to Purchases Account, error now rectified.			

(*f*) The entry is correct; presumably the entry for the amount received has been passed separately.

Problem No. 2

Correct the following errors unearthed before preparation of the trial balance.

(*a*) A welding machine purchased for ₹ 15,600 from the Oxygen Co. Ltd., has been entered in the Purchases Day Book.
(*b*) The total of the Returns Outwards Book is ₹ 100 short.
(*c*) A sale of ₹ 1,175 to M/s. Gupta & Mukherjee has been entered in the Sales Book as ₹ 1,157.
(*d*) A purchase of ₹ 8,215 from M/s. Guha & Roy has been posted to the debit of their account.
(*e*) Discount allowed to D. Majhail, ₹ 75, has not been entered in the Cash Book, but the full amount (including discount) has been credited to D. Majhail.
(*f*) Licence fee for proprietor's gun, ₹ 300 has been debited to General Expenses Account.
(*g*) A sale of ₹ 860 of old furniture has been passed through the Sales Book.

Solution :

	JOURNAL		*Dr.*	*Cr.*
			₹	₹
(*a*)	Plant & Machinery Account	. . Dr.	15,600	
	To Purchases Account			15,600
	Welding machine purchased for ₹ 15,600 previously charged to Purchases Account; error now corrected.			
(*b*)	Credit Returns Outward Account			100
(*c*)	Gupta & Mukherjee	. . Dr.	18	
	To Sales Account			18
	The amount credited short in Sales Account and debited short to M/s. Gupta & Mukherjee because of wrong entry in Sales Day Book; error now corrected.			
(*d*)	Credit Guha & Roy			16,430
(*e*)	Debit Discount Account	. . Dr.		75
	Since the amount has not been entered on the receipts side of the Cash Book, the debit to Discount Account is short. Hence, additional debit.			
(*f*)	Drawings Account	. . Dr.	300	
	To General Expenses Account			300
	The amount of personal expenses—licence fee for proprietor's gun—wrongly debited to General Expenses Account; error now corrected.			
(*g*)	Sales Account	. . Dr.	860	
	To Furniture Account			860
	Sale of old furniture previously credited to Sales Account (because of entry in Sales Book) instead of Furniture Account; error now corrected.			

Problem No. 3

In taking out a trial balance, a book-keeper finds that he is out ₹ 80 excess debit. Being desirous of balancing his books, he places the difference to a newly opened Suspense Account which is carried forward. Later, he discovers that (*a*) a credit item of ₹ 970 has been debited to a personal account as ₹ 790; (*b*) a sum of ₹ 950 written off Fixtures as depreciation has not been posted to Depreciation Account; (*c*) ₹ 15,000 paid for the furniture purchased has been charged to the ordinary Purchases Account; (*d*) A discount of ₹ 370 allowed to a customer has been credited to him as ₹ 730; (*e*) the total of the Inward Returns Book has been added ₹ 10 short, and (*f*) an item of sale for ₹ 590 was posted as ₹ 950 in the Sales Account.

Give the correcting entries and prepare the Suspense Account. State also the ultimate effect of these correcting entries on the Profit and Loss Account.

Solution :

JOURNAL

			Dr.	*Cr.*
			₹	₹
(*a*)	Suspense Account . . Dr. To .....'s Account The amount of a credit item of ₹ 970 previously posted as ₹ 790 to the debit of.....'s account; error now corrected.		1,760	1,760
(*b*)	Depreciation Account . . Dr. To Suspense Account Entry for the amount of depreciation previously omitted from being recorded.		950	950
(*c*)	Furniture Account . . Dr. To Purchases Account Entry for correction of the amount of purchase of furniture wrongly debited to the Purchases Account.		15,000	15,000
(*d*)	Customer's Account . . Dr. To Suspense Account Entry for correction of the amount of discount excessively credited to the customer.		360	360
(*e*)	Returns Inward Account . . Dr. To Suspense Account Entry to rectify the error because of the amount added short in Returns Inward Book.		10	10
(*f*)	Sales Account . . Dr. To Suspense Account Correcting entry for the excess credit in the Sales Account.		360	360

Dr. **Suspense Account** *Cr.*

		₹			₹
To.....'s Account		1,760	By Difference in Trial Balance		80
			By Depreciation Account		950
			By Customer's Account		360
			By Returns Inward Account		10
			By Sales Account		360
		1,760			1,760

Dr. **Profit and Loss Account** *Cr.*

	₹		₹
To Depreciation Account	950	By Purchases Account	15,000
To Returns Inward Account	10		
To Sales Account	360		
To (Additional) Profit	13,680		
	15,000		15,000

Through correction of errors, profit has increased by ₹ 13,680.

N.B. — It is assumed that the corrections have to be made before the close of the concerned financial year.

Problem No. 4

A book-keeper, while balancing his books, finds that he is out excess credit ₹ 6,700. Being required to prepare the final accounts, he places the difference to a newly opened Suspense Account which he carries forward to the next accouating year. In the next accouating year, the following mistakes were discovered:—

(*a*) Goods bought from a merchant amounting to ₹ 500 had been posted to the credit of his account as ₹ 5,500.
(*b*) A dishonoured Bill of exchange receivable for ₹ 15,000 returned by the Bank had been credited to the Bank and debited to Bills Receivable Account.
(*c*) An item of ₹ 710 entered in the Sales Returns Book had been posted to the debit of the customer who returned the goods.
(*d*) Sundry items of plant sold amounting to ₹ 7,260 have been entered in the Sales Day book.
(*e*) An amount of ₹ 3,260 owing by a customer had been omitted from the Schedule of Sundry Debtors.
(*f*) Discount amounting to ₹ 140 from a creditor had been duly entered in his account but not posted to Discount Account.

Draft the journal entries necessary for rectifying the above mistakes. Prepare the Suspense Account and show the ultimate result of the mistakes on the last year's Profit and Loss Account.

Solution :

JOURNAL

			Dr.	*Cr.*
			₹	₹
(*a*)	Supplier's Account . . Dr.		5,000	
	To Suspense Account			5,000
	For the correction of wrong credit of ₹ 5,500 instead of ₹ 500 to the supplier.			
(*b*)	Drawee's Account . . Dr.		15,000	
	To Bills Receivable Account			15,000
	Amount of dishonoured bill wrongly debited to Bills Receivable Account instead of Drawee's Account; error now rectified.			
(*c*)	Suspense Account . . Dr.		1,420	
	To Customer's Account			1,420
	The amount wrongly debited to customer's account; error now corrected.			
(*d*)	Profit & Loss Adjustment Account . . Dr.		7,260	
	To Plant Account			7,260
	The sale proceeds of plant wrongly treated as ordinary sales; error now rectified.			
(*e*)	Schedule of Debtors . . Dr.		3,260	
	To Suspense Account			3,260
	The amount omitted from the schedule of debtors; error now corrected.			

(*Contd.*)

			₹	₹
(*f*)	Suspense Account . . Dr. To Profit & Loss Adjustment Account The amount of discount not credited to Discount Account; now done so.		140	140
(*g*)	Capital Account . . Dr. To Profit & Loss Adjustment Account Transfer of loss arising out of correction of last year's errors.		7,120	7,120

Dr. **Suspense Account** *Cr.*

	₹		₹
To Balance *b/fd*	6,700	By Supplier's Account	5,000
To Customer's Account	1,420	By Schedule of Debtors	3,260
To P. & L. Adjustment Account	140		
	8,260		8,260

Dr. **Profit & Loss Adjustment Account** *Cr.*

	₹		₹
To Plant Account	7,260	By Suspense Account	140
		By Capital Account—transfer	7,120
	7,260		7,260

Effect of the errors on the last year's Profit & Loss Account was that profit was increased by ₹ 7,120.

Problem No. 5

The following mistakes were located in the books of a concern after its books were closed and a Suspense Account was opened in order to get the trial balance agreed :—

(*a*) Sales Day Book was overcast by ₹ 100.
(*b*) A sale of ₹ 750 to *X* was wrongly debited to the account of *Y*.
(*c*) General Expenses of ₹ 118 was posted in the General Ledger at ₹ 180.
(*d*) A bill receivable for ₹ 5,000 was passed through Bills Payable Day Book. This bill was given by P.
(*e*) Legal Expenses ₹ 1,119 paid to Mr. Duftry were debited to his personal account.
(*f*) Cash received from C. Dass was debited to G. Dass, ₹ 1,150.
(*g*) While carrying forward the total of one page of the Purchases Book to the next, the amount of ₹ 21,235 was written as ₹ 21,325.

Find out the nature and amount of the Suspense Account and pass entries for the rectification of the above errors in the subsequent year's books.

Solution :

JOURNAL

			Dr.	*Cr.*
			₹	₹
(*a*)	Profit & Loss Adjustment Account . . Dr. To Suspense Account For the amount by which the Sales Book was overcast.		100	100
(*b*)	*X* . . Dr. To *Y* To rectify wrong debit to *Y* instead of *X*.		750	750
(*c*)	Suspense Account . . Dr. To Profit & Loss Adjustment Account For the amount of General Expenses posted as ₹ 180 instead of ₹ 118.		62	62

(*Contd.*)

			₹	₹
(*d*)	Bills Receivable Account	. . Dr.	5,000	
	Bills Payable Account	. . Dr.	5,000	
	To *P*			10,000
	For the amount of a bill receivable received from *P* wrongly passed through Bills Payable Book.			
(*e*)	Profit and Loss Adjustment Account	. . Dr.	1,119	
	To Mr. Duftry			1,119
	The amount of legal expenses charged to Mr. Duftry; error now corrected.			
(*f*)	Suspense Account	. . Dr.	2,300	
	To C. Dass			1,150
	To G. Dass			1,150
	For removal of wrong debit to G. Dass and for rightful credit to C. Dass for the amount paid by him.			
(*g*)	Suspense Account	. . Dr.	90	
	To Profit & Loss Adjustment Account			90
	Correction of the error whereby Purchases Account was debited in excess through carry forward of the total on page.....of ₹ 21,235 as ₹ 21,325.			
	Capital Account	. . Dr.	1,067	
	To Profit & Loss Adjustment Account			1,067
	The net result of the correction of the errors relating to nominal accounts, transferred to the Capital Account.			

N.B.—Since the correction has been carried out in the next year, entries relating to nominal accounts have to be passed through the Profit & Loss Adjustment Account.

Dr. **Suspense Account** *Cr.*

		₹			₹
(*c*)	To Profit & Loss Adjustment Account (General Expenses)	62		By Difference in Trial Balance (Balancing Figure)	2,352
(*f*)	To C. Dass	1,150	(*a*)	By Profit & Loss Adjustment Account (Sales)	100
	To G. Dass	1,150			
(*g*)	To Profit and Loss Adjustment Account (Purchases)	90			
		2,452			2,452

The errors in the previous year made the trial balance show an excess debit of ₹ 2,352.

Working Notes:

Dr. **Profit & Loss Adjustment Account** *Cr.*

		₹			₹
(*a*)	To Suspense Account (Sales)	100	(*c*)	By Suspense Account (General Expenses)	62
(e)	To Mr. Duftry (Legal Expenses)	1,119	(*g*)	By Suspense Account (Purchases)	90
				By Capital Account—transfer	1,067
		1,219			1,219

The errors inflated the previous year's profit by ₹ 1,067.

Problem No. 6

There was a difference in the Trial Balance of Ram Gopal on 31st March 2010, and the difference in books (excess debit ₹ 1,300) was carried to a Suspense Account and the books were closed. On going through the books in April, 2010 you find that :

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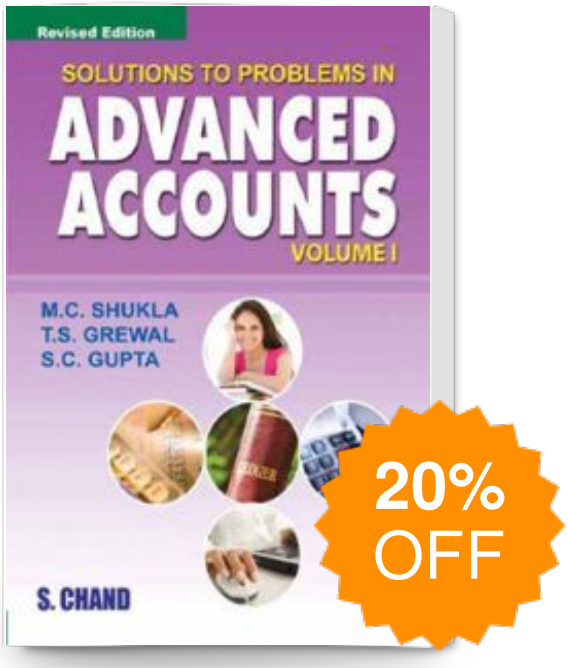

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