

## Paul Robbins training and consultancy

### Advanced Bookkeeping

#### The Journal and Correction of Errors

#### Exercise 3

***The company has now identified the following errors in its records which were revealed by the Trial Balance and it has asked you to process the Journal entries to correct these errors:***

***1. A cheque payment for £25 in respect of a printer cartridge has been recorded in the 'Bank' account but not in the 'Stationery' account. This should be corrected on 06/01/14.***

Date	Details	Reference	Dr (£)	Cr (£)
Narrative:				

***2. A gas bill of £187 paid by cheque has been credited to both the 'Bank' account and the 'Heat & Light' account. This should be corrected on 11/01/14.***

Date	Details	Reference	Dr (£)	Cr (£)
Narrative:				

**3. Wages paid of £460 have been shown correctly in the 'Wages' account but shown incorrectly in the 'Bank' account as £640. The error should be corrected on 18/01/14.**

<b>Date</b>	<b>Details</b>	<b>Reference</b>	<b>Dr (£)</b>	<b>Cr (£)</b>
<b>Narrative:</b>				

**4. The 'Premises' account has a debit balance of £9,470 but this has been incorrectly recorded in the Trial Balance as £8,470. The error should be corrected on 22/01/14.**

<b>Date</b>	<b>Details</b>	<b>Reference</b>	<b>Dr (£)</b>	<b>Cr (£)</b>
<b>Narrative:</b>				