

# A8 Control System

## Chapter 20 Correction of Errors [II]: Errors Affecting Trial Balance Agreement

### Suspense account

- 1 Casting error in a book of original entry      2 Single entry      3 Double entry of unequal amounts  
4 Incorrect casting of an account

### 終極錯誤更正方法

先把題目的正確複式記帳列出，把錯誤複式記帳列出。再將正確複式記帳比對錯誤複式記帳作出更正入帳。

例子: Correct the following errors: draft net profit \$25,800, draft working capital \$20,000.

- (i) Purchases were overcast by \$1,000.
- (ii) A cheque of \$450 paid for rates was correctly entered in the cash book, but had not been posted to any ledger account.
- (iii) Discounts allowed amounting to \$1,700 were credited to the discounts received account.
- (iv) A cheque receipt of \$1,500 from a debtor, L Kwai, had been correctly recorded in the cash book but had not been posted to L Kwai's account.
- (v) Drawings of \$305 were credited to the capital account.
- (vi) A cheque of \$170 payable to C Chang was entered in the cash book but not in the personal account.

| Item  | Correct Entries | Wrong Entries |
|-------|-----------------|---------------|
| (i)   |                 |               |
| (ii)  |                 |               |
| (iii) |                 |               |
| (iv)  |                 |               |
| (v)   |                 |               |
| (vi)  |                 |               |

|       | Journal | Dr | Cr |
|-------|---------|----|----|
| Item  | Details | \$ | \$ |
| (i)   |         |    |    |
| (ii)  |         |    |    |
| (iii) |         |    |    |
| (iv)  |         |    |    |
| (v)   |         |    |    |
| (vi)  |         |    |    |

### 利潤調整

有些錯誤會影響期內的利潤，有些則不會。如果是損益表項目出錯(收益及費用)，利潤便會受到影響。如果只是資產負債表項目出錯(資產、資本及負債)，期內的利潤不會受到影響。

| Error Entries                        | Net profit | Reason  |
|--------------------------------------|------------|---|
| Credit entries of expenses, revenues | Increase   | 1. Expenses overcast / 2. Revenues undercount |
| Debit entries of expenses, revenues  | Decrease   | 1. Expenses undercount / 2. Revenues overcast |

### 營運資金調整(流動資產-流動負債)

營運資金可以是正數(淨流動資產)或負數(淨流動負債)。如果錯誤影響流動資產/流動負債，營運資金會受到影響。

| Error Entries  | Working capital | Reason   |
|--|-----------------|--|
| Debit entries of current assets and current liabilities  | Increase        | 1. Current Assets undercount / 2. Current liabilities overcast |
| Credit entries of current assets and current liabilities | Decrease        | 1. Current Assets overcast / 2. Current liabilities undercount |