

2) Partial omission

When any accounting transaction is partially recorded and partially omitted to be recorded in original book of account such error is known as partial omission. Partial omission affects the agreement of trial balance.

Example:

Transaction	wrong entry
1) paid rent of ₹ 5000 to omitted to record in cash book	Rent A/c DR. 5000 To xxxxx 5000
2) Received cash of ₹ 10,000 from Atul omitted to record in cash book	xxx A/c DR. 10,000 To Atul A/c 10,000
3) Received commission of ₹ 5000 recorded in cash book but omitted to post in commission account	Cash A/c DR. 5000 To xxx 5000
4) Purchase goods of ₹ 20,000 from Manoj recorded in purchase book but omitted to post in Manoj account	Purchase A/c DR. 20,000 To xxxxx 20,000

Correct entry	Rectify entry	
	Before preparation of trial balance	after preparation of trial balance
Rent A/c DR. 5000 To Cash A/c 5000	To Cash A/c 5000	Suspense A/c 5000 To Cash A/c 5000
Cash A/c DR. 10,000 To Atul A/c 10,000	Cash A/c 10,000	Cash A/c DR. 10,000 To Suspense 10,000
Cash A/c DR. 5000 To Commission 5000	To Commission 5000	Suspense A/c DR. 5000 To Commis. 5000
Purchase A/c DR. 20,000 To Manoj A/c 20,000	To Manoj A/c 20,000	Suspense DR. 20,000 To Manoj 20,000

Transaction	wrong entry
5) Sold machinery of ₹ 25000 but omitted to record in cash book	xxx DR. 25000 To Machinery 25000
6) Paid Salary of ₹ 35000, recorded in cash book but omitted to post in Salary A/c.	xxx DR. 35000 To Cash A/c 35000

Correct entry	Rectify entry	
	Before preparation of Trial balance	After preparation of Trial balance
Cash A/c DR. 25000 To Machinery 25000	Cash A/c DR. 25000	Cash A/c DR. 25000 To suspense 25000
Salary A/c DR. 35000 To Cash A/c 35000	Salary A/c DR. 35000	Salary DR. 35000 To suspense 35000