TYPES OF ERRORS

Transactions	Bank/ Company	Add / Less + / −	Amount
1. Check No.838 of **BD957** for buying machine, has been recorded as **BD975**	Company	Add	957 - 975 - 18
2. Check No.123 of **BD743** for buying furniture, has been recorded as **BD734**	Company	Less	743 - 734 9
3. Check drawn for **BD89** for buying supplies, entered in books as **BD98**	Company	Add	89 - 98 - 9
4. The Bank recorded a deposit of **BD313** as **BD331**	Bank	Less	313 -331 - 18
5. The Bank in error wrote service charge **BD250**	Bank	Add	250

TYPES OF ERRORS

Transactions	Bank/ Company	Add / Less + / −	Amount
6. Check No.241 deposited by mistake in our account **BD450**	Bank	Less	450
7. Cash sales of **BD650**, were deposited in the bank but recorded incorrectly in the cash account **BD560**	Company	Add	650 - 560 90
8. The company issued Check for rent by **BD342** and recorded as **BD432**	Company	Add	342 - 432 - 90