



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Kishan Dr. To Krishan (Credit sale to Kishan by mistake posted to Krishan's Account rectified)		2,500	2,500
	(ii) Meena Dr. To Sales A/c (Cash sale to Meenu by mistake credited to Meena rectified).		5,000	5,000
	(iii) Drawings A/c Dr. To Purchases A/c (Amount withdrawn from bank by the proprietor for personal use by mistake debited to Purchases Account rectified)		3,500	3,500
	(iv) Furniture A/c Dr. To Mohan (Credit sale of old furniture to Mohan posted excess by ₹5,400 rectified).		5,400	5,400
	(v) Sales A/c Dr. To Furniture A/c (Credit sale of old furniture to Babu Ram by mistake credited to Sales Account rectified)		3,000	3,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(vi) Farid Dr. To Return Inwards/Sales Return A/c (Cheque received from Farid got dishonoured and by mistake debited Sales Return Account rectified)		1,280	1,280

