XI Accountancy T.S.Grewal 2024 Edition	Rectification of Errors Practical Problems - 10	AccountsAptitude.com	ACCOUNTS (
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Solution

Date		Particulars		LF	Debit Amount (₹)	Credit Amount (₹)	
	(i)	Sales A/c To Furniture A/c (Sale of old furniture by mistake credited Sales earlier now rectified)	Dr.		8,000	8,000	
	(ii)	Drawings A/c To Rent A/c (Rent of proprietor's residence by mistake debited Rent Account earlier now rectified)	Dr.		6,000	6,000	
	(iii)	Brajesh To Rajesh (Cash received from Rajesh by mistake credited to Brajesh earlier now rectified)	Dr.		7,150	7,150	

APTITUDE

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- i. Error of Principle
- ii. Error of Principle
- iii. Error of Commission