



**Solution**

- i To Omission of Posting on .....Rs. 10,000
- ii To Short Debited for Sales (error rectified).....Rs. 90
- iii By Excess Debited for Sales (error rectified).....Rs. 270
- iv By Short Debited for Purchases (error rectified).....Rs. 90

**Working Notes**

**Salaries A/c**

<b>Particulars</b>	<b>Debit</b>	<b>Particulars</b>	<b>Credit</b>
To Bank/Cash A/c	10,000		

**Amrish's A/c**

<b>Particulars</b>	<b>Debit</b>	<b>Particulars</b>	<b>Credit</b>
To Sales A/c	90		

**Vinay's A/c**

<b>Particulars</b>	<b>Debit</b>	<b>Particulars</b>	<b>Credit</b>
		By Sales A/c	270

**Pal's A/c**

<b>Particulars</b>	<b>Debit</b>	<b>Particulars</b>	<b>Credit</b>
		By Purchases A/c	90