



Solution

i	Return Inward	By Overcasting of Returns Inward Book for the month of by Rs. 200
ii	Purchases	To Correction of less carry forward of Purchases Book by Rs. 75
iii	Sales	To Correction of excess carry forward of Sales Book by Rs. 75
iv	Gurman	To short debit for Sales (error rectified) ... Rs. 36
	Sales	By short debit for Sales (error rectified) ... Rs. 36





Working Notes

i

Returns Inwards

Particulars	Debit	Particulars	Credit
		By Overcasting for the month of	200

ii

Purchases

Particulars	Debit	Particulars	Credit
To Correction of less carry forward	75		

iii

Sales

Particulars	Debit	Particulars	Credit
To Correction of excess carry forward	2		

iv

Gurman

Particulars	Debit	Particulars	Credit
To short debit for Sales	36		

Sales

Particulars	Debit	Particulars	Credit
		By short debit for Sales to Gurman	36