



**Solution**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Purchases A/c Dr. To Suspense A/c (Error in totalling the Purchase Book rectified)		6,150	6,150
	(ii) Suspense A/c Dr. To Krishna (Amount received from Krishna by mistake debited to his account earlier now rectified).		1,000	1,000
	(iii) Drawings A/c Dr. To Travelling Expenses A/c (Amount withdrawn by the proprietor for personal use by mistake posted to Travelling Expenses Account earlier, now rectified).		3,000	3,000
	(iv) R Gopalan Dr. To Suspense A/c (Amount towards credit sale by mistake debited short earlier now rectified)		18	18