



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c Dr. To Furniture A/c (Disposal of old furniture by mistake credited to Sales Account earlier, now rectified)		500	500
	(ii) Machinery A/c Dr. Raman Dr. To Purchases A/c (Machinery purchased on credit from Raman for ₹2,000 by mistake recorded through Purchases Book by ₹16,000 earlier now rectified)		2,000 14,000	16,000
	(iii) Suspense A/c Dr. To Rajat To Bhagat (Cash of ₹5,000 received from Rajat by mistake posted to the debit of Bhagat by ₹6,000 earlier, now rectified)		11,000	5,000 6,000
	(iv) Suspense A/c Dr. To Machinery A/c (Depreciation provided on machinery by mistake posted short to Machinery Account earlier, now rectified)		2,700	2,700