



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c Dr. To Suspense A/c (Error in carrying forward of total of Sales Book rectified)		198	198
	(ii) Mohan Dr. To Allowances A/c (Cheque received from Mohan got dishonoured and by mistake debited Allowance Account earlier, now rectified)		400	400
	(iii) Purchases Return/Return Outwards A/c Dr. Sales Return/Return Inwards A/c Dr. To Creditors A/c (Customer name) To Debtors A/c (Customer name) (Sales Return of by mistake recorded in the Purchases Return Book earlier, now rectified)		5,000 5,000	5,000 5,000
	(iv) Sundry Debtors A/c Dr. Sundry Creditors A/c Dr. To Suspense A/c (Amount included in the list of Sundry Creditors instead of Sundry Debtors earlier, now rectified)		200 200	400



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Disposal of old furniture for ₹430 by mistake credited Sales Account by ₹340 earlier, now rectified)		340 90	430

