



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c Dr. To Furniture A/c (Sale of old furniture mistake credited Sales A/c earlier, now rectified)		3,000	3,000
	(ii) Suspense A/c Dr. To Sales A/c (Error in totalling the Sales Book rectified)		5,000	5,000
	(iii) Drawings A/c Dr. To Rent A/c (Rent of proprietor's residence wrongly debited Rent A/c earlier, now rectified).		6,500	6,500
	(iv) Suspense A/c Dr. To Manav (Goods of ₹11,970 returned by Manav wrongly posted to his debit as ₹11,790 earlier, now rectified)		23,760	23,760