



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)		400	400
	(ii) Sales A/c Dr. To Return Outwards/Purchases Return A/c (Goods returned to Ram ₹1,000 wrongly recorded in the Sales Book earlier, now rectified).		1,000	1,000
	(iii) Furniture A/c Dr. To Bank A/c (Cheque for ₹1,600 from Noor was dishonoured and wrongly credited of Furniture Account earlier now rectified).		1,600	1,600