



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. To Mohan Traders (Goods purchased from Modern Traders on credit, omitted to be recorded in books earlier, now recorded)		5,500	5,500
	(ii) Sundry Creditors A/c Dr. To Purchases Return/Return Outwards A/c (Purchase Return omitted to be recorded in books earlier, now recorded)		1,500	1,500
	(iii) Geeta Traders Dr. To Sales A/c (Goods for ₹2,000 sold to Geeta Traders on Credit wrongly entered in the sales book as ₹200 earlier, now corrected)		1,800	1,800
	(iv) Sales Return/Return Inwards A/c Dr. To Sunil & Co (Goods returned by Sunil & Co. omitted to be recorded in books earlier, now recorded)		1,800	1,800



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Sundry Creditors A/c Dr. To Purchases A/c (Goods purchased for ₹900 wrongly entered in the purchases book as ₹9,000 earlier, now rectified)		8,100	8,100
	(vi) Sales A/c Dr. To X (Invoice for goods sold to X wrongly recorded for ₹100 excess earlier, now rectified)		100	100

