



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c To Furniture A/c (Sale of old furniture wrongly passed through the Sales Book earlier, now rectified)	Dr.	11,500	11,500
	(ii) Purchases A/c To Ojas (Credit purchases from Ojas omitted to be recorded in the books earlier, now recorded)	Dr.	12,000	12,000
	(iii) Repairs A/c To Building A/c (Repairs made were wrongly debited to Building Account earlier, now rectified)	Dr.	7,000	7,000
	(iv) Sales A/c To Avikan (Credit sale of ₹1,800 to Avikan wrongly recorded as ₹8,100 earlier, now rectified)	Dr.	6,300	6,300



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Furniture A/c Dr. To Office Expenses A/c (Amount paid for office furniture wrongly debited to office expenses account earlier, now rectified)		6,000	6,000
	(vi) Ramesh Dr. To Sales A/c To Purchases A/c (Credit sale of ₹15,000 to Ramesh wrongly passed through the Purchases Book earlier, now rectified)		30,000	15,000 15,000

