



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
1	Purchases A/c Dr. Sales A/c Dr. To Ajay (Goods purchased from Ajay for ₹2,600 wrongly recorded in Sales Book earlier now rectified)		2,600 2,600	5,200
2	Surendra Dr. To Sales A/c To Purchases A/c (Goods for ₹4,400 sold to Surendra wrongly passed through Purchase Book earlier now rectified)		8,800	4,400 4,400
3	Sales Return/Return Inwards A/c Dr. Purchases Return/Return Outwards A/c Dr. To Sundry Debtors A/c (Good returned wrongly recorded in Purchase Return Book earlier now rectified)		1,000 1,000	2,000
4	Sales A/c Dr. To Rajesh (Credit sale of ₹126 to Rajesh wrongly entered in the books as ₹162 earlier now rectified)		36	36



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Sales A/c To Furniture A/c (Sale of old chairs and Table wrongly treated as sale of goods earlier now rectified)	Dr.	700	700
6	Drawings A/c To Rent A/c (Rent of proprietor's residence wrongly debited to Rent A/c earlier now rectified)	Dr.	800	800

