



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Raja Ram Dr. To Sales A/c To Purchases A/c (Sale of goods to Raja Ram wrongly passed through the Purchases Book earlier now rectified)		5,000	2,500 2,500
2	Salaries A/c Dr. To Hari Babu (Salary paid to Hari Babu was wrongly debited to his personal account earlier now rectified)		800	800
3	Furniture A/c Dr. To Purchases A/c (Furniture purchased on credit from Mohan Singh wrongly entered in the Purchases Book earlier now rectified)		1,000	1,000
4	Buildings A/c Dr. To Building Repairs A/c (Amount spent on the extension of buildings wrongly debited to Buildings Repairs Account earlier now rectified)		5,000	5,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Sales Return/Return Inwards A/c Purchases Return/Return Outwards A/c To Mani Ram (Goods returned by Mani Ram wrongly entered in the Returns Outwards Book earlier now rectified)	Dr. Dr.	1,200 1,200	2,400

