



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Drawings A/c <span style="float: right;">Dr.</span> To Radio A/c (Radio purchased for the personal use of the proprietor wrongly debited to Radio account earlier now rectified)		5,000	5,000
	(ii) Drawings A/c <span style="float: right;">Dr.</span> To Purchases A/c (Goods taken by the proprietor omitted to be recorded earlier now recorded)		1,000	1,000
	(iii) Bank A/c <span style="float: right;">Dr.</span> Y <span style="float: right;">Dr.</span> To Cash A/c To X (Cheque received from X wrongly credited to Y and debited to Cash instead of Bank A/c earlier now rectified)		500 500	500 500
	(iv) Ram Lal <span style="float: right;">Dr.</span> To General Expenses A/c (Cheque received from Ram Lal was dishonoured and wrongly debited to General Expenses A/c earlier now rectified)		1,300	1,300



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(v) Drawings A/c To Travelling Expenses A/c (Amount drawn by the proprietor for his private travel wrongly debited to Travelling Expenses A/c earlier now rectified)	Dr.	3,000	3,000
	(vi) Vijay To Ajay (Credit purchase from Ajay wrongly posted to the credit of Vijay A/c earlier now rectified)	Dr.	500	500
	(vii) Chandan Lal To Bad Debts Recovered A/c (Amount written off as Bad-debt in previous year recovered but wrongly credited to the account of Chandan Lal earlier now rectified)	Dr.	1,600	1,600