



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(a) Madan Dr. To Sales A/c (Sale of goods to Madan ₹6,000 wrongly entered in the sales book as ₹600 earlier now rectified)		5400	5400
	(b) Purchases A/c Dr. Sales A/c To Ajay (Credit purchase from Ajay wrongly passed through the sales book earlier now rectified)		1500 1500	3000
	(c) Repairs A/c Dr. To Building A/c (Repairs to building ₹300 wrongly debited to building account earlier now rectified)		300	300
	(d) Rohit Dr. Suspense A/c Dr. To Mohit (₹2,050 paid to Rohit wrongly posted to the debit of Mohit's account as ₹5,020 earlier now rectified)		2050 2970	5020



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(e) Purchases Return/Return Outwards A/c Dr. To Suspense A/c (Error in totalling Purchase return book rectified)		400	400

