



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c Dr. To Furniture A/c (Furniture sold wrongly credited to Sales Account earlier now rectified)		500	500
	(ii) Machinery A/c Dr. Raman Dr. To Purchases A/c (Machinery purchased on credit from Raman for ₹2,000 wrongly recorded through Purchases Book as ₹16,000 earlier now rectified)		2,000 14,000	16,000
	(iii) Suspense A/c Dr. To Bhagat To Rajat (Amount received from Rajat ₹5,000 wrongly posted to the debit of Bhagat as ₹6,000 earlier now rectified)		11,000	6,000 5,000
	(iv) Suspense A/c Dr. To Machinery A/c (Depreciation provided on machinery ₹3,000 wrongly posted to Machinery Account as ₹300 earlier now rectified)		2,700	2,700