



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(a) Sales A/c Dr. To Suspense A/c (Error in totalling Sales Book now rectified)		500	500
	(b) Suspense A/c Dr. To Aradhya (Credit purchases from Aradhya ₹6,000 wrongly debited her account as ₹9,000 earlier now rectified)		15,000	15,000
	(c) Sales Return/Return Inwards A/c Dr. Purchases Return/Return Outwards A/c Dr. To Ayan (Goods returned from Ayan wrongly recorded in Purchases Return Book earlier now rectified)		8,000 8,000	16,000
	(d) Wages A/c Dr. To Cash A/c (Wages paid ₹3,980 wrongly recorded in the Cash Book as ₹3,890 earlier now rectified)		90	90