



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(a) Drawings A/c Dr. To General Expenses A/c (Amount paid for purchase of Radio for proprietor debited to General expenses account earlier now rectified)		500	500
	(b) Suspense A/c Dr. To Sales A/c To Purchases A/c (Credit sales wrongly entered in the purchase book earlier now rectified)		600	300 300
	(c) Kewal Dr. Kanwal Dr. To Suspense A/c (Amount paid to Kewal wrongly credited to the account of Kanwal earlier now rectified)		50 50	100
	(d) Rent A/c Dr. To Landlord A/c (Rent paid debited to Landlord's personal account earlier now rectified)		450	450



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	(e) Suspense A/c <span style="float: right;">Dr.</span> To Wages A/c (Wages paid posted twice earlier now rectified)		300	300
	(f) Sales Return/Return Inwards A/c <span style="float: right;">Dr.</span> To Suspense A/c (Error in totalling Sales return book now rectified)		10	10
	(g) Sales Return/Return Inwards A/c <span style="float: right;">Dr.</span> To Sundry Debtors A/c (Sales Return omitted to be recorded earlier now recorded)		100	100
	(h) Repairs A/c <span style="float: right;">Dr.</span> Suspense A/c <span style="float: right;">Dr.</span> To Machinery A/c (Repairs of ₹500 wrongly debited to machinery account as ₹550 earlier now rectified)		500 50	550