



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. To Suspense A/c (Error in totalling Purchases book now rectified)		1,000	1,000
	(ii) Buildings A/c Dr. To Wages A/c (Wages paid for construction of office wrongly debited wages account earlier now rectified)		20,000	20,000
	(iii) Ramesh Dr. To Purchases A/c To Sales A/c (Credit sale to Ramesh wrongly passed through the purchase book earlier now rectified)		2,400	1,200 1,200
	(iv) Purchases A/c Dr. To Suspense A/c (Goods purchased for ₹5,000 wrongly debited by ₹500 to the purchases account earlier now rectified)		4,500	4,500



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Ramesh Dr. To Purchases A/c (Credit purchase of ₹1,040 from Ramesh wrongly passed in the books as ₹1,400 earlier now rectified)		360	360
	(vi) Advertisement Expenses A/c Dr. To Purchases A/c (Goods distributed as free samples omitted to be recorded earlier now recorded)		5,000	5,000
	(vii) Sales Return/Return Inwards A/c Dr. To Green & Co (Goods returned by Green and Co. have omitted to be recorded earlier now recorded)		1,500	1,500