



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Office Equipment (Typewriter) A/c Dr. To Office Expenses A/c (Purchase of Typewriter wrongly debited office expenses account earlier now rectified)		17,000	17,000
2	Aman Dr. To Suspense A/c (Credit sale to Aman wrongly posted to the Credit of his account earlier now rectified)		10,000	10,000
3	Commission Received A/c Dr. Suspense A/c To Sales A/c (Cash sales ₹20,000 wrongly posted to commission received Account by ₹200 earlier now rectified)		200 19,800	20,000
4	No Entry Explanation: - In the question “Wages Paid for the construction of office ₹9,090 were debited to building Account” which is a correct treatment hence there is no error to be rectified. If in the question it is said that it is wrongly debited to Wages A/c then for correcting it Buildings A/c will be debited & Wages A/c will be credited.			



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Salaries A/c To Salary Payable A/c (Salary payable to Amar omitted to be recorded in the books earlier now recorded)	Dr.	12,000	12,000

