



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(a) Suspense A/c Dr. To Sales Return/Return Inwards A/c (Error in totalling Sales Return book now rectified)		1,000	1,000
	(b) Machinery A/c Dr. To Kunal To Purchases A/c (Machinery purchased ₹9,600 from Kunal, wrongly entered in Purchase Book as ₹6,900 earlier now rectified)		9,600	2,700 6,900
	(c) Purchases A/c Dr. Purchases Return/Return Outwards A/c Dr. To Suspense A/c (Goods purchased wrongly entered in purchase return book earlier now rectified)		5,000 5,000	10,000
	(d) Rent A/c Dr. To Landlord A/c (Rent paid to Landlord wrongly debited to his personal account earlier now rectified)		12,000	12,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(e) Cash/Bank A/c Dr. To Bad Debts Recovered A/c (Amount received from a customer against bad debt recorded omitted to be recorded earlier, now recorded)		3,000	3,000

