



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales Return/Return Inwards A/c Dr. Sales A/c Dr. To Suspense A/c (Sales Return wrongly entered in the Sales Book earlier now rectified)		2,000 2,000	4,000
	(ii) Drawings A/c Dr. To Purchases A/c (Goods bought by the proprietor for his personal use wrongly entered in the Purchase Book earlier now rectified)		1,500	1,500
	(iii) Mahesh Chand Dr. To Bad Debts Recovered A/c (Bad debts recovered posted to the personal account of Mahesh Chand earlier now rectified)		2,000	2,000
	(iv) Preeti Dr. To Jyoti To Suspense A/c (Cash paid to Preeti ₹2,800 wrongly debited Jyoti by ₹2,000 earlier now rectified)		2,800	2,000 800



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Purchases A/c Dr. To Suspense A/c (Error in totalling Purchases book rectified now)		1,000	1,000

