



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales A/c Dr. To Suspense A/c (Error in totalling the Sales Book rectified)		500	500
	(ii) Suspense A/c Dr. To Aradhya (Credit purchases from Aradhya of ₹6,000 by mistake debited her account by ₹9,000 earlier now rectified)		15,000	15,000
	(iii) Sales Return/Return Inwards A/c Dr. Purchases Return A/c Dr. To Ayan (Goods returned from Ayan by mistake recorded in Purchases Return Book earlier now rectified)		8,000 8,000	16,000
	(iv) Wages A/c Dr. To Cash A/c (Wages paid recorded in the Cash Book short earlier now rectified)		90	90