



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. To Sundry Creditors A/c (Purchases omitted to be recorded in books earlier, now recorded)		20,000	20,000
	(ii) Furniture A/c Dr. To Purchases A/c (Purchases of office furniture by mistake recorded in Purchases Book earlier, now rectified)		10,000	10,000
	(iii) Rent A/c Dr. To Landlord A/c (Office Rent by mistake debited to the Personal Account of the landlord earlier, now rectified)		15,000	15,000
	(iv) Sales A/c Dr. To Machinery A/c (Disposal of machine sold by mistake credited to Sales Account earlier now rectified)		7,000	7,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
(v)	Repairs A/c To Purchases A/c To Mukesh (Bill for ₹800 received from Mukesh for repair of machinery by mistake was recorded in the Purchases Book as ₹700 earlier, now rectified)	Dr.	800	700 100
(vi)	Purchases A/c Sales A/c To Natahn (Purchase of goods from Nathan by mistake recorded in the Sales Book earlier, now rectified)	Dr. Dr.	5,000 5,000	10,000

