



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Purchases A/c (Error in totalling the Purchases Book rectified)		500	500
	(ii) Salaries A/c Dr. To Ajay (Salary paid to Ajay by mistake debited to his Personal Account earlier, now rectified)		3,000	3,000
	(iii) Shashi Dr. To Sales A/c To Purchases A/c (Goods sold to Shashi on credit by mistake recorded in the Purchases Book now rectified)		600	300 300
	(iv) Return Inwards/Sales Return A/c Dr. To Suspense A/c (Error in totalling the Returns Inward Book rectified)		9	9
	(v) Furniture A/c Dr. Happy Traders Dr. To Purchases A/c (Purchase of chair from Happy Traders for ₹35 by mistake recorded in Purchases Book by ₹53 earlier, now rectified)		35 18	53