



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Madan Dr. To Sales A/c (Sales of goods to Madan by mistake recorded short by ₹5,400 in the Sales Book earlier, now rectified)		5,400	5,400
	(ii) Purchases A/c Dr. Sales A/c Dr. To Mohan (Credit purchase of goods from Mohan, by mistake recorded in the Sales Book earlier, now rectified)		2,000 2,000	4,000
	(iii) Sales Return/Return Inwards A/c Dr. Purchases Return/Return Outwards A/c Dr. To Customer/Debtors A/c (Return of goods by a customer by mistake recorded in Purchases Return Book earlier, now rectified)		500 500	1,000
	(iv) Ranjan Dr. To Discount A/c (Cheque received from Ranjan got dishonoured and by mistake debited Discount Account earlier, now rectified)		400	400



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Repairs A/c Dr. To Purchases A/c To Ramesh (Purchases from Ramesh by mistake recorded short in the Purchases Book earlier, now rectified)		820	720 100

