



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Purchases A/c Dr. Sales A/c Dr. To David (Goods purchased from David wrongly recorded in Sales Book earlier now rectified)		150 150	300
	(ii) Peter Dr. To Sales A/c To Purchases A/c (Credit sale to Peter wrongly recorded in the Purchases Book earlier, now rectified)		240	120 120
	(iii) Salaries A/c Dr. To Bimal (Salary paid wrongly debited to Bimal earlier, now rectified)		200	200
	(iv) Krishan Dr. Kishan Dr. To Sales A/c To Purchases A/c (Credit sale of ₹4,230 to Krishan wrongly recorded in the Purchase book for ₹4,320 earlier, now rectified)		4,230 4,320	4,230 4,320



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Ramesh Dr. To Suspense A/c (Ramesh's Account was credited with ₹840 twice instead of once wrongly earlier, now rectified).		840	840

