



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Building A/c Dr. To Wages A/c (Wages paid for the construction of office wrongly debited to the Wages Account earlier, now rectified)		5,000	5,000
	(ii) Machinery A/c Dr. To Purchases A/c (Machinery purchased wrongly recorded in the Purchases Book earlier, now rectified)		35,000	35,000
	(iii) Sales A/c Dr. To Furniture A/c (Sale of old furniture wrongly recorded in the Sales Book earlier, now rectified)		1,000	1,000
	(iv) Mehta Bros. Dr. To Malhotra Bros (Amount paid to Mehta Bros. wrongly debited Malhotra Bros. account earlier, now rectified)		2,000	2,000
	(v) Shyam Dr. To Ram (Rectification of Sales of ₹204 to Ram debited to his account as ₹402 and purchases of ₹1,012 from Shyam credited to his account as ₹1,210)		198	198