



Solution

| Date | Particulars | LF | Debit Amount (₹) | Credit Amount (₹) |
|-------------|---|-----------|-----------------------------|------------------------------|
| | (i) Suspense A/c Dr. To Purchases A/c (Error in totalling the Purchases Book rectified) | | 1,000 | 1,000 |
| | (ii) Machinery A/c Dr. To Sundry Expenses A/c To Suspense A/c (Installation charges on new machinery purchased ₹500 wrongly debited to Sundry Expenses A/c by ₹50 earlier, now rectified) | | 500 | 50 450 |
| | (iii) Sales Return/Return Inwards A/c Dr. Purchases Return A/c Dr. To Radhey Shyam (Sales Return by Radhey Shyam wrongly recorded in the Purchases Return Book earlier, now rectified) | | 500 500 | 1,000 |
| | (iv) Drawings A/c Dr. To Purchases A/c (Goods taken by the proprietor omitted to be recorded in books earlier now recorded) | | 5,000 | 5,000 |