



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-24	(i) Mohan Dr. To Cash A/c (Amount received from Mohan on 1st April, 2024 wrongly recorded in Cash Book on 31st March, 2024 earlier, now reversed)		2,000	2,000
01-04-24	(i) Cash A/c Dr. To Mohan (Amount received from Mohan on 1st April, 2024)		2,000	2,000
	(ii) Bad Debts A/c Dr. To Suspense A/c (Rahim's A/c written off but Bad Debts A/c omitted to be debited earlier, now corrected)		1,000	1,000
	(iii) Return Inwards/Sales Return A/c Dr. To Suspense A/c (Error in totalling the Returns Inward Book rectified)		100	100
	(iv) Petty Cash A/c Dr. To Asif (Cheque drawn for the Petty Cash wrongly debited Asif's A/c earlier, now rectified)		200	200



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

