



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Repairs A/c Dr. To Plant & Machinery A/c (Plant Repairs wrongly debited to Plant and Machinery A/c earlier, now rectified)		2,000	2,000
	(ii) Return Outwards/Purchases Return A/c Dr. To Mohan (Purchases return to Mohan accounted excess earlier now rectified)		150	150
	(iii) Ramesh Dr. To Sandesh (Cheque received from Sandesh wrongly credited Ramesh's A/c earlier, now rectified)		8,500	8,500
	(iv) Sales Return/Return Inwards A/c Dr. To Prateek (Goods returned by Prateek omitted to be recorded in books earlier now recorded)		7,000	7,000
	(v) Salaries A/c Dr. To Purchases A/c (Goods purchased for Staff members wrongly debited Purchases earlier, now rectified)		5,000	5,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(vi) Machinery A/c Dr. Mohan Dr. To Sohan To Purchases A/c To General Expenses A/c (Purchase of old machinery from Sohan for ₹1,70,000 recorded in Purchase Book as purchase from Mohan for ₹7,10,000 rectified, Also repairing charges on the reconditioning of a newly purchased second-hand machinery wrongly debited General Expenses A/c earlier, now rectified)		2,00,000 7,10,000	1,70,000 7,10,000 30,000
	(vii) Discount Allowed A/c Dr. To Suspense A/c (Discount Allowed omitted to be posted to earlier, now rectified)		400	400
	Suspense A/c Dr. To Discount Received A/c (Discount Received omitted to be posted to earlier, now rectified)		370	370