**Practice 4**

1. A payment of RM 1,890 for office rental was recorded as Rm 1,980.
2. Credit sales of RM 380 to Da Hua was entered in the books as RM 280.
3. A purchase invoice of RM 1,000 from Tan Enterprise was understated by RM 900 in Purchase Journal.

**You are required to** prepare the correcting Journal entries and Ledger accounts for the above errors.