



(A) that no suspense account has been opened with difference in the trial balance,

Sachin's A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
3	To Correction of posting on account of purchase		80	1	By Correction of posting on account of purchase		800
				2	By Correction of posting on account of purchase		720
				4	By Correction of posting on account of purchase		800
				5	By Correction of posting on account of purchase		880





(B) that such a suspense account has been opened.

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Suspense A/c To Sachin (Goods purchased from Sachin on credit were omitted to be credited to his account earlier, now recorded).	Dr.	800	800
2	Suspense A/c To Sachin (Goods purchased from Sachin on credit wrongly credited to his account as ₹80 earlier now rectified)	Dr.	720	720
3	Sachin To Suspense A/c (Goods costing ₹800 purchased from Sachin on credit wrongly credited to his account as ₹880 earlier now rectified)	Dr.	80	80
4	Suspense A/c To Sachin (Goods costing ₹800 purchased from Sachin on credit wrongly posted to the debit of his account earlier now rectified)	Dr.	1,600	1,600



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Suspense A/c To Sachin (Goods costing ₹800 purchased from Sachin on credit wrongly posted to the debit of his account as ₹80 earlier now rectified)	Dr.	880	880

