



| Date | Particulars | LF | Debit Amount (₹) | Credit Amount (₹) |
|-------------|---|-----------|-----------------------------|------------------------------|
| 1 | Suspense A/c Dr. To Purchases A/c (Error in totalling of Purchases book rectified) | | 100 | 100 |
| 2 | Sales A/c Dr. To Suspense A/c (Error in totalling of Sales book rectified) | | 1,000 | 1,000 |
| 3 | Suspense A/c Dr. To Umakant (Goods purchased from Umakant omitted to be posted to his account earlier now rectified) | | 800 | 800 |
| 4 | Suspense A/c Dr. To Commission A/c (Amount short posted to the credit side of commission account earlier now rectified) | | 70 | 70 |



| Date | Particulars | LF | Debit Amount (₹) | Credit Amount (₹) |
|-------------|--|-----------|-----------------------------|------------------------------|
| 5 | Bharti To Suspense A/c (Goods sold to Bharti short posted to her account earlier now rectified) | Dr. | 400 | 400 |
| 6 | X To Purchases A/c To Sales A/c (Goods sold to X wrongly recorded in purchase book earlier now rectified) | Dr. | 1,500 | 750 750 |





Suspense A/c

| Date | Particulars | LF | Debit Amount | Date | Particulars | LF | Credit Amount |
|------|-------------------|----|--------------|------|--------------|----|---------------|
| | To Balance b/d | | 430 | | By Sales A/c | | 1,000 |
| | To Purchases A/c | | 100 | | By Bharti | | 400 |
| | To Umakant | | 800 | | | | |
| | To Commission A/c | | 70 | | | | |
| | Total | | 1,400 | | Total | | 1,400 |

