



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Suspense A/c To X (Amount received from X omitted to be posted to his account earlier now recorded)	Dr.	17,715	17,715
2	Depreciation A/c To Suspense A/c (Depreciation on fixtures omitted posted to the Depreciation A/c earlier now recorded)	Dr.	9,500	9,500
3	Furniture A/c To Purchases A/c (Furniture purchased wrongly charged to Ordinary Purchases A/c earlier now rectified)	Dr.	1,50,000	1,50,000
4	Suspense A/c To Sundry Debtors A/c (Discount allowed to a customer wrongly credited to him short earlier now rectified)	Dr.	94	94



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Sales Return/Return Inwards A/c To Suspense A/c (Error in totalling of Inwards return rectified)	Dr.	900	900
6	Sales A/c To Suspense A/c (Sale posted for excess amount in the Sales Account earlier now rectified)	Dr.	3,600	3,600





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To X		17,715		By Balance b/d		3,809
	To Sundry Debtors A/c		94		By Depreciation A/c		9,500
					By Sales Return/Return		900
					Inwards A/c		
					By Sales A/c		3,600
	Total		17,809		Total		17,809

