



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sundry Creditors A/c Dr. To Suspense A/c (Credit purchase excess posted to the credit of the supplier earlier now rectified)		891	891
	(ii) Suspense A/c Dr. To Discount Received A/c (Discount received from a creditor omitted to be posted to discount account earlier now rectified)		75	75
	(iii) Sales A/c Dr. To Furniture A/c (Sale of Furniture wrongly entered in sales book earlier now rectified)		1,400	1,400
	(iv) Sundry Debtors A/c Dr. To Suspense A/c (Amount due from a customer omitted to be taken to the Schedule of sundry debtors earlier now rectified)		900	900



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Sales Return/Return Inwards A/c To Sundry Debtors A/c (Sales return omitted to be recorded in the books earlier now rectified)	Dr.	3,000	3,000
	(vi) Suspense A/c To Sundry Debtors A/c (Sales Returns wrongly posted to the debit of the customer earlier now rectified)	Dr.	710	710





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		1,006		By Sundry Creditors A/c		891
	To Discount Received A/c		75		By Sundry Debtors A/c		900
	To Sundry Debtors A/c		710				
	Total		1,791		Total		1,791

