



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(a) Suspense A/c Dr. To Madhav (Sale of goods wrongly posted excess to earlier now rectified)		18	18
	(b) Discount Received A/c Dr. Discount Allowed A/c Dr. To Suspense A/c (Discount allowed wrongly credited to discount received account earlier now rectified)		100 100	200
	(c) Jadav Dr. To Madhav (Amount paid by Madhav wrongly credited to Jadav's account earlier now rectified)		275	175
	(d) Stationery A/c Dr. To Suspense A/c (Amount paid for purchase of stationery omitted to be posted to ledger earlier now recorded)		26	26



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(e) Purchases A/c Dr. To Suspense A/c (Error in totalling purchases account rectified)		100	100





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		308		By Discount Received A/c		100
	To Madhav		18		By Discount Allowed A/c		100
					By Stationery A/c		26
					By Purchases A/c		100
	Total		326		Total		326

