



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(a)	Suspense A/c To Sales Return A/c (Being sales return book overcast by Rs. 800, now rectified)	Dr.	800	800
(b)	Sahu A/c To Suspense A/c (Being purchase return to Sahu was not recorded in his personal account, now rectified)	Dr.	2,000	2,000
(c)	Purchase A/c To Narula A/c (Being goods purchased from Narula not recorded, now rectified)	Dr.	4,000	4,000
(d)	Machinery A/c To Sundry Expenses A/c To Suspense A/c (Being installation charges on machinery Rs. 500, wrongly posted to machinery account Rs. 50, now rectified)	Dr.	500	50 450



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(e)	Drawings A/c Dr. To Rent A/c To Suspense A/c  (Being rent paid for proprietor's residence Rs. 1,400, recorded as rent expenses for Rs. 1,000, now rectified)		1,400	1,000 400





**SUSPENSE ACCOUNT**

**Dr.**

**Cr.**

<b>Date</b>	<b>Particulars</b>	<b>Rs.</b>	<b>Date</b>	<b>Particulars</b>	<b>Rs.</b>
(a)	To Sales Return A/c	800	(b)	By Sahu A/c	2,000
	To Balance c/d	2,050	(d)	By Machinery A/c	450
			(e)	By Drawings A/c	400
		2,850			2,850

