



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Suspense A/c Dr. To Sales Return/Return Inwards A/c 825 To Purchases Return/Return Outwards A/c 825 (Total of purchase return book has been posted to the debit of sales return account earlier now rectified)		1,650	
2	Purchases A/c Dr. Sales A/c Dr. To Suresh (Goods purchased from Suresh ₹1,800 recorded in Sales Book as ₹180 earlier now rectified)		1,800 180	1,980
3	Bad Debts A/c Dr. To Suspense A/c (Bad debt from Ajay Sharma has not been debited to Bad Debts Account earlier now rectified)		328	328
4	X Dr. To Y (Short/excess posting for credit purchases rectified)		500	500



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Ramesh Dr. To Suspense A/c (Goods returned to Ramesh debited short to his account earlier now rectified)		2,340	2,340
6	Thefts & Misappropriation A/c Dr. To Suspense A/c (Amount stolen by an ex-employee wrongly debited to Suspense A/c earlier now rectified)		2,210	2,210
7	Suspense A/c Dr. To Machinery A/c (Depreciation on Machinery omitted to be posted to Machinery account earlier now rectified)		500	500



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		2,728		By Bad Debts A/c		328
	To Sales Return/Return Inwards A/c		825		By Ramesh		2,340
	To Purchases Return/Return Outwards A/c		825		By Thefts & Misappropriation A/c		2,210
	To Machinery A/c		500				
	Total		4,878		Total		4,878

