Date	Particulars		LF	Debit Amount (₹)	Credit Amount (₹)
	1 Purchases A/c	Dr.		700	
	Sales A/c	Dr.		700	
	To Ram				1,400
	(Goods purchased wrongly passed through sales book earlier now rectified)				
	2 Shyam	Dr.		3,000	
	To Purchases Return/Return Outwards A/c				1,500
	To Sales Return/Return Inwards A/c				1,500
	(Purchases Return wrongly passed through returns inward book earlier now rectified)				
	3 Prepaid Rent A/c	Dr.		450	
	To Suspense A/c				450
	(Prepaid rent account was omitted to be brought forward earlier now rectified)				
	4 Suspense A/c	Dr.		240	
	To Purchases Return/Return Outwards A/c				120
	To Purchases A/c				120
	(Purchase returns wrongly recorded in the purchase book earlier now rectified)				

Date	Particulars		LF	Debit Amount (₹)	Credit Amount (₹)
	5	Repairs A/c Dr.		180	
		Radio A/c Dr.		1,920	
		To Purchases A/c			2,000
		To Subhash			100
		(Amount payable to Subhash for repairs done to radio ₹180 and a new radio supplied for ₹1,920, wrongly entered in the Purchase book as ₹2,000 earlier now rectified)			

Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		210		By Prepaid Rent A/c		450
	To Purchases Return/Return Outwards A/c		120				
	To Purchases A/c		120				
	Total		**450**		**Total**		**450**