



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Surinder Dr. To Suspense A/c (Goods purchased from Surinder recorded for short amount earlier now rectified)		180	180
2	Suspense A/c Dr. To Dinesh (Goods sold to Dinesh recorded for short amount earlier now rectified)		80	80
3	Suspense A/c Dr. To Sundry Debtors A/c (Cheque received from a debtor posted short to his Personal A/c earlier now rectified)		50	50
4	Machinery A/c Dr. To Freight A/c To Suspense A/c (Amount of ₹708 paid for freight on machinery purchased wrongly debited to Freight Account as ₹708 earlier now rectified)		780	708 72



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Suspense A/c To Navin Kumar (Goods returned by Navin Kumar wrongly posted to the debit of his account earlier now rectified)	Dr.	260	260
6	Repairs A/c To Motor Car A/c To Suspense A/c (Amount of ₹1,440 paid for repairs to Motor Car wrongly debited to Motor Car A/c as ₹1,400 earlier now rectified)	Dr.	1,440	1,400 40
7	Suspense A/c To Purchases A/c To Purchases Return/Return Outwards A/c (Purchase return book total wrongly posted to the debit of Purchase A/c earlier now rectified)	Dr.	1,000	500 500



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Dinesh		80		By Balance b/d		1,098
	To Sundry Debtors A/c		50		By Surinder		180
	To Navin Kumar		260		By Machinery A/c		72
	To Purchases A/c		500		By Repairs A/c		40
	To Purchases Return/Return Outwards A/c		500				
	Total		1,390		Total		1,390

