



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
1	Purchases Return/Return Outwards A/c Dr. To Suspense A/c (Purchase Return Book ₹710 total wrongly posted twice earlier now rectified)		710	710
2	Advertisement Expenses A/c Dr. To Purchases A/c (Goods distributed as free samples omitted to be recorded in the books earlier now rectified)		800	800
3	Machinery A/c Dr. Sundry Creditors A/c Dr. To Purchases A/c (Purchase of Machinery for ₹5,600 on credit wrongly recorded in Purchase Book as ₹6,500 earlier now rectified)		5,600 900	6,500
4	Sales A/c Dr. To Ram Lal (Cash Sales to Ram Lal wrongly recorded in Cash Book as well as in Sales Book earlier now rectified)		1,200	1,200



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
5	Trading A/c Dr. To Inventory A/c (Closing Stock wrongly overvalued by ₹1,500 earlier now rectified)		1,500	1,500
6	Sales Return/Return Inwards A/c Dr. To Suspense A/c (Error in totalling Sales Return Book rectified)		1,580	1,580
7	Insurance Premium A/c Dr. Interest A/c Dr. To Bank A/c (Insurance Premium and interest charged on overdraft omitted to be recorded in the books now recorded)		700 320	1,020
8	Drawings A/c Dr. To Suspense A/c (Drawings omitted to be posted to the Drawings account earlier now recorded)		200	200



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		2,800		By Purchases		710
					Return/Return Outwards A/c		
					By Sales Return/Return Outwards A/c		1,580
					By Drawings A/c		200
					By Balance c/d		310
	Total		2,800		Total		2,800

