



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Sales A/c (Error in totalling Sales Book rectified)		1,000	1,000
	(ii) Sales Return/Return Inwards A/c Dr. To Green & Co (Goods returned by Green and Co. omitted to be recorded earlier, now recorded)		1,500	1,500
	(iii) Suspense A/c Dr. To Gupta & Co (Goods purchased wrongly debited Gupta and Co earlier now rectified)		5,000	5,000
	(iv) Furniture A/c Dr. To Purchases A/c (Furniture purchased wrongly entered in Purchases Day Book earlier now rectified)		10,000	10,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Suspense A/c Dr. To A (Cash received from A omitted to be posted in his account earlier now rectified)		2,500	2,500

