



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Purchases Return/Return Outwards A/c (Returns outwards book total omitted to be posted earlier now recorded)		21,500	21,500
	(ii) Ramesh Dr. To Suspense A/c (Sale of ₹4,300 to Ramesh wrongly credited to him as ₹3,400 earlier now rectified)		7,700	7,700
	(iii) Shyam Dr. To Sales A/c (Sale of ₹2,960 to Shyam wrongly recorded in sales book as ₹2,690 earlier now rectified)		270	270
	(iv) Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Old furniture sold for ₹5,400 wrongly posted in sales account as ₹4,500 earlier now rectified)		4,500 900	5,400



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Drawings A/c Dr. To Purchases A/c (Goods taken by proprietor omitted to be recorded in the books of account earlier now recorded)		1,000	1,000





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Purchases Return/Return Outwards A/c		21,500		By Balance b/d		14,700
	To Furniture A/c		900		By Ramesh		7,700
	Total		22,400		Total		22,400

