



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Purchases A/c Dr. Sales A/c Dr. To Shiv (Goods purchased from Shiv wrongly entered in sales book earlier now rectified)		10,000 10,000	20,000
	(ii) Bills receivables A/c Dr. Bills Payable A/c Dr. To Ganesh (Received a bill receivable for ₹18,000 from Ganesh, wrongly recorded in bills payable book earlier now rectified)		18,000 18,000	36,000
	(iii) Suspense A/c Dr. To Purchases A/c To Purchases Return/Return Outwards A/c (Purchases returns, wrongly debited to purchases account earlier now rectified)		8,000	4,000 4,000
	(iv) Prepaid Salaries A/c Dr. To Suspense A/c (Pre-paid salary account omitted to be brought forward earlier now rectified)		2,000	2,000



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(v) Repairs A/c To Furniture A/c (Repair of furniture wrongly debited to furniture account earlier now rectified)	Dr.	1,000	1,000





**Suspense A/c**

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Purchases A/c		4,000		By Balance b/d		6,000
	To Purchases Return/Return Outwards A/c		4,000		By Prepaid Salaries A/c		2,000
	<b>Total</b>		<b>8,000</b>		<b>Total</b>		<b>8,000</b>

