



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sales Return/Return Inwards A/c Dr. To Suspense A/c (Error in totalling returns inwards book now rectified)		2,000	2,000
	(ii) Furniture A/c Dr. To Purchases A/c (Purchase of office table wrongly recorded in the purchases day book earlier now rectified)		6,000	6,000
	(iii) Furniture A/c Dr. To Wages A/c (Wages for making showcases wrongly charged to wages account earlier now rectified)		7,500	7,500
	(iv) Suspense A/c Dr. To Sundry Creditors A/c (Purchase of ₹1,340 wrongly posted to the creditor's account as ₹600 earlier now rectified)		740	740



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Y To Allowance A/c (Dishonoured cheque wrongly posted to the debit of allowances account earlier now rectified)	Dr.	4,000	4,000





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		1,260		By Sales Return/Return Inwards A/c		2,000
	To Sundry Creditors A/c		740				
	Total		2,000		Total		2,000

