



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Purchases Return/Return Outwards A/c (Total of the purchases returns book omitted to be posted earlier now recorded)		2,100	2,100
	(ii) Ram Dr. To Suspense A/c (Sale of ₹4,300 to Ram wrongly credited to his account as ₹3,400 earlier now rectified)		7,700	7,700
	(iii) Sales A/c Dr. Purchases A/c Dr. To Suspense A/c (Credit purchase wrongly entered in the sales book earlier now rectified)		4,000 4,000	8,000
	(iv) Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Furniture sold on credit for ₹5,400 wrongly recorded in the sales account as ₹4,500 earlier now rectified)		4,500 900	5,400



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Drawings A/c To Purchases A/c (Goods taken by proprietor for his personal use not recorded earlier now recorded)	Dr.	750	750





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		12700		By Sales A/c		4,000
	To Purchases Return/Return Outwards A/c		2100		By Purchases A/c		4,000
	To Furniture A/c		900		By Ram		7,700
	Total		15,700		Total		15,700

