



<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 Suspense A/c (Purchase wrongly entered into sales book earlier now rectified)		610 610	1,220
	(ii) Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Sale of old furniture of ₹2,500 wrongly credited to sales account as ₹250 earlier now rectified)		250 2,250	2,500
	(iii) Prepaid Insurance A/c Dr. To Suspense A/c (Prepaid insurance account omitted to be brought forward from the previous year's books earlier now rectified)		500	500
	(iv) Suspense A/c Dr. To Discount Received A/c (Discount received omitted to be posted to discount received account earlier now rectified)		220	220