

Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
Mohan A/c	Dr.		14,000	
To Suspense A/c				14,000
(Being goods sold to Mohan wrongly credited to his				
account, now rectified)				
Suspense A/c	Dr.		15,000	
To Rohan A/c				15,000
(Being goods purchased from Rohan for Rs. 9,000,				
wrongly debited to his Rs. 6,000, now rectified)				
Rakesh A/c	Dr.		8,000	
To Suspense A/c				8,000
(Being goods returned to Rakesh, wrongly posted to				
credit in his account, now rectified)				
Suspense A/c	Dr.		3,000	
To Mahesh A/c				3,000
(Being goods returned by Mahesh for Rs. 1,000,				
wrongly debited to his account Rs. 2,000, now				
rectified)				
	<ul> <li>Mohan A/c To Suspense A/c (Being goods sold to Mohan wrongly credited to his account, now rectified)</li> <li>Suspense A/c To Rohan A/c (Being goods purchased from Rohan for Rs. 9,000, wrongly debited to his Rs. 6,000, now rectified)</li> <li>Rakesh A/c To Suspense A/c (Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)</li> <li>Suspense A/c (Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)</li> <li>Suspense A/c (Being goods returned to Rakesh, wrongly posted to credit in his account and the rectified)</li> <li>Suspense A/c (Being goods returned by Mahesh for Rs. 1,000, wrongly debited to his account Rs. 2,000, now</li> </ul>	Mohan A/cDr.To Suspense A/cDr.(Being goods sold to Mohan wrongly credited to his account, now rectified)Dr.Suspense A/cDr.To Rohan A/cDr.(Being goods purchased from Rohan for Rs. 9,000, wrongly debited to his Rs. 6,000, now rectified)Dr.Rakesh A/cDr.To Suspense A/cDr.(Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)Dr.Suspense A/cDr.(Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)Dr.Suspense A/cDr.To Mahesh A/cDr.(Being goods returned by Mahesh for Rs. 1,000, wrongly debited to his account Rs. 2,000, nowDr.	Mohan A/cDr.To Suspense A/cDr.(Being goods sold to Mohan wrongly credited to his account, now rectified)Dr.Suspense A/cDr.To Rohan A/cDr.(Being goods purchased from Rohan for Rs. 9,000, wrongly debited to his Rs. 6,000, now rectified)Dr.Rakesh A/cDr.To Suspense A/cDr.(Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)Dr.Suspense A/cDr.(Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)Dr.Suspense A/cDr.(Being goods returned to Rakesh for Rs. 1,000, wrongly debited to his account Rs. 2,000, nowDr.	Mohan A/cDr.14,000To Suspense A/c(Being goods sold to Mohan wrongly credited to his account, now rectified)Dr.14,000Suspense A/cDr.15,000To Rohan A/cDr.15,000(Being goods purchased from Rohan for Rs. 9,000, wrongly debited to his Rs. 6,000, now rectified)Dr.8,000Rakesh A/cDr.8,000To Suspense A/cDr.3,000(Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)Dr.3,000Suspense A/cDr.3,000(Being goods returned by Mahesh for Rs. 1,000, wrongly debited to his account Rs. 2,000, nowDr.3,000

XI Accountancy NCERT Book Rationalised 2023-24	Rectification of Errors Q - 11	AccountsAptitude.com	
--	-----------------------------------	----------------------	--

Date	te Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Suspense A/c	Dr.		7,000	
	To Sales A/c				7,000
	(Being cash sales of Rs. 2,000, wrongly debited to				
	sales account as Rs. 5,000, now rectified)				

SUSPENSE ACCOUNT

Dr.					Cr.
Date	Particulars	Rs.	Date	Particulars	Rs.
(b)	To Rohan A/c	15,000	(a)	By Mohan A/c	14,000
(d)	To Mahesh A/c	3,000	(c)	By Rakesh A/c	8,000
(e)	To Sales A/c	7,000	ITUI	By Balance c/d	3,000
		25,000		1 *	25,000
		*		*	