



**Solution**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Suspense A/c <span style="float: right;">Dr.</span> To Sales A/c (Error in totalling the Sales Book rectified)		1,000	1,000
	(ii) Sales Return/Return Inwards A/c <span style="float: right;">Dr.</span> To Green & Co (Goods returned by Green & Co omitted to be recorded in books earlier now recorded)		1,500	1,500
	(iii) Suspense A/c <span style="float: right;">Dr.</span> To Gupta & Co (Goods purchased by mistake debited Gupta & Co. earlier now rectified)		5,000	5,000
	(iv) Furniture A/c <span style="float: right;">Dr.</span> To Purchases A/c (Furniture purchased from Gulab & Co. by mistake recorded in Purchases Book earlier now rectified)		10,000	10,000
	(v) Suspense A/c <span style="float: right;">Dr.</span> To A (Cash received from A omitted to be recorded in A's A/c earlier now recorded)		2,500	2,500