



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Sohan Dr. To Suspense A/c (Goods worth ₹200 purchased from Sohan wrongly credited to his account by ₹250 earlier, now rectified)		50	50
	(ii) Furniture A/c Dr. To Purchases A/c (Purchase of furniture wrongly debited Purchases earlier, now rectified)		500	500
	(iii) Suspense A/c Dr. To Gian (Gian's Account wrongly debited by ₹215 instead of crediting by ₹512 earlier, now rectified)		727	727
	(iv) Sales A/c Dr. Return Inwards/Sales Return A/c Dr. To Suspense A/c (Goods worth returned by Gian wrongly were entered in the Sales Book earlier, now rectified)		130 130	260



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Gian		727		By Balance b/d		417
					By Sohan		50
					By Sales Return A/c		130
					By Sales A/c		130
	Total		727		Total		727

