



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Commission A/c (Amount excess debited to the Commission A/c earlier, now rectified)		100	100
	(ii) Suspense A/c Dr. ToPersonal A/c (Credit amount of ₹260 wrongly posted to the debit of the Personal Account as ₹360 earlier, now rectified).		620	620
	(iii) Surinder Dr. To Sales A/c To Purchases A/c (Goods sold to Surinder wrongly recorded in Purchases Book earlier, now rectified)		600	300 300
	(iv) Building A/c Dr. To Repairs A/c (Erection of godown wrongly debited the Repairs A/c earlier, now rectified)		1,200	1,200



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Commission A/c		100		By Balance c/d		720
	ToPersonal A/c		620				
	Total		720		Total		720

