



**Solution**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Purchases A/c Dr. To Suspense A/c (Error in totalling the Purchases Book rectified)		20,000	20,000
	(ii) Suspense A/c Dr. To Vasudev (Cheque received from Vasudev omitted to be credited to Vasudev's A/c earlier, now rectified)		7,800	7,800
	(iii) Return Outwards/Purchases Return A/c Dr. To Suspense A/c (Error in totalling the Returns Outward Book rectified)		10,000	10,000
	(iv) Return Outwards/Purchases Return A/c Dr. Return Inwards/Sales Return A/c Dr. To Suspense A/c (Goods returned wrongly recorded in Returns Outward Book earlier, now rectified)		15,000 15,000	30,000



**Suspense A/c**

<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount</b>	<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Credit Amount</b>
31-03-24	To Balance b/d		52,200	31-03-24	By Purchases A/c		20,000
31-03-24	To Vasudev		7,800	31-03-24	By Return Outwards/ Purchases Return A/c		10,000
				31-03-24	By Return Outwards/ Purchases Return A/c		15,000
				31-03-24	By Return Inwards/ Sales Return A/c		15,000
	<b>Total</b>		<b>60,000</b>		<b>Total</b>		<b>60,000</b>

