



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Personal A/c (A credit item of ₹349 wrongly debited to a Personal Account as ₹439 earlier, now rectified).		788	788
	(ii) Depreciation A/c Dr. To Suspense A/c (Depreciation on fixtures omitted to debited to the Depreciation Account earlier, now corrected)		625	625
	(iii) Furniture A/c Dr. To Purchases A/c (Furniture bought wrongly debited to the Purchases Account earlier, now rectified)		9,000	9,000
	(iv) Suspense A/c Dr. To Customer A/c (Discount allowed to a customer credited short earlier, now rectified)		9	9
	(v) Suspense A/c Dr. To Sales A/c (Sale credited to Sales Account short earlier, now rectified)		99	99



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(vi) Return Inwards/Sales Return A/c To Suspense A/c (Error in totalling the Returns Inward Book rectified)	Dr.	10	10

Suspense A/c							
Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Personal A/c		788		By Balance b/d		261
	To Customer A/c		9		By Depreciation A/c		625
	To Sales A/c		99		By Return Inwards/ Sales Return A/c		10
	Total		896		Total		896

