



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Return Inwards/Sales Return A/c Dr. To Suspense A/c (Error in totalling the Returns Inward Book rectified)		1,000	1,000
	(ii) Furniture A/c Dr. To Purchases A/c (Office table wrongly debited Purchases earlier, now rectified)		3,000	3,000
	(iii) Machinery A/c Dr. To Cartage A/c (Cartage paid for the newly purchased machinery wrongly debited Cartage Account earlier, now rectified)		3,750	3,750
	(iv) Suspense A/c Dr. To Creditors A/c (Amount posted short to the Creditors' Account earlier, now rectified)		70	70
	(v) Nukul Dr. To Allowances A/c (Dishonoured Cheque of Nakul wrongly debited Allowances Account earlier, now rectified)		2,000	2,000



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(vi) Prasad Dr. To Bad Debts Recovered A/c (Bad debts recovered from Prasad wrongly credited his account earlier, now rectified)		15,720	15,720

Suspense A/c							
Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		930		By Return Inwards/Sales Return A/c		1,000
	To Creditors A/c		70				
	Total		1,000		Total		1,000

