



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Sales A/c To Purchases A/c (Sales to Mr. Robert wrongly entered in the Purchases Book earlier, now corrected)		1,000	1,000 1,000
	(ii) Suspense A/c Dr. To Babu Ram (Goods purchased on credit from Babu Ram for ₹1,500 were wrongly debited to his account as ₹5,100 earlier, now rectified)		6,600	6,600
	(iii) Suspense A/c Dr. To Commission A/c (Commission Account debited in excess earlier now rectified)		50	50
	(iv) Suspense A/c Dr. To Sales A/c (Error in totalling the Sales Book rectified)		100	100



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(v) Building Repairs A/c Suspense A/c To Building A/c (₹460 paid for building repairs wrongly debited to the Building Account as ₹640, earlier now rectified)	Dr. Dr.	460 180	640

Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Sales A/c		1,000		By Building Repairs A/c		460
	To Purchases A/c		1,000		By Balance c/d		8,930
	To Babu Ram		6,600				
	To Commission A/c		50				
	To Sales A/c		100				
	To Building A/c		640				
	Total		9,390		Total		9,390