



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Bharat (Amount recorded short in Bharat's A/c on account of discount now corrected)		78	78
	(ii) Purchases A/c Dr. To Suspense A/c (Error in totalling the Purchases Book rectified)		1,000	1,000
	(iii) Sales A/c Dr. To Kohli (Sale of ₹375 to Kohli wrongly entered in the Sales Book as ₹735 earlier, now corrected).		360	360
	(iv) Suspense A/c Dr. To Bose (Purchases of ₹175 from Bose wrongly debited his account by ₹175 earlier, now corrected)		350	350
	(v) Maitra Dr. To Bad Debts Recovered A/c (Bad debts recovered from Maitra wrongly credited to Maitra's account earlier now corrected)		250	250



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(vi) Furniture A/c Dr. To Purchases A/c (Office furniture Purchase wrongly debited Purchases earlier, now rectified)		750	750
	(vii) Sales A/c Dr. To Suspense A/c (Error in carrying forward of total of Sales Book rectified)		180	180
	(viii) Drawings A/c Dr. To Purchases A/c (Withdrawal of goods by proprietor omitted to be recorded in books earlier now recorded)		150	150
	(ix) Drawings A/c Dr. To Repairs A/c (Proprietor's personal car repair bill paid by firm wrongly debited to Repairs Account earlier now rectified)		410	410
	(x) Shriram Dr. To Sales A/c To Purchases A/c (Sale of ₹700 to Shriram wrongly entered in the Purchases Book earlier, now corrected)		1,400	700 700



Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
	To Balance b/d		742		By Purchases A/c		1,000
	To Bharat		78		By Sales A/c		180
	To Bose		350				
	To Balance c/d		10				
	Total		1,180		Total		1,180

