


XI Accountancy D.K.Goel 2024 Edition	Rectification of Errors Practical Questions - 22	AccountsAptitude.com 
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Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(a) Suspense A/c Dr. To Purchases Return/Return Outwards A/c (Returns outward book total omitted to be posted in the ledger earlier now recorded)		420	420
31-03-23	(b) Purchases A/c Dr. Sales A/c Dr. To Suspense A/c (Credit purchase wrongly entered in the sales book earlier now rectified)		350 350	700
31-03-23	(c) Z Dr. To Suspense A/c (Credit sale of ₹390 wrongly credited to Z by ₹290 earlier now rectified)		680	680
31-03-23	(d) Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Old furniture sold for ₹5,400 wrongly posted as ₹4,500 in Sales Account earlier now rectified)		4,500 900	5,400



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
31-03-23	(e) Drawings A/c Dr. To Purchases A/c (Goods taken by the proprietor omitted to be recorded earlier now recorded)		500	500





Suspense A/c

Date	Particulars	LF	Debit Amount	Date	Particulars	LF	Credit Amount
31-03-23	To Balance b/d		60	31-03-23	By Purchases A/c		350
31-03-23	To Purchases Return/Return Outwards A/c		420	31-03-23	By Sales A/c		350
31-03-23	To Furniture A/c		900	31-03-23	By Z		680
	Total		1,380		Total		1,380

