



Vidya Bhawan, Balika Vidyapith

Shakti Utthan Ashram, Lakhisarai – 811311 (Bihar)

(Affiliated to CBSE up to +2 Level)

Class: 11th

Subject: Accountancy

Date -25.01.2022

C.T. –Ajay Kumar Sharma

Trial Balance and Rectification of Errors Notes

Question 16:

Rectify the following errors assuming that Suspense Account was opened. Ascertain the difference in Trial Balance.

- (a) Credit sales to Mohan ₹ 7,000 were recorded in Purchase Book. However, Mohan's Account was correctly debited.
- (b) Credit purchases from Rohan ₹ 9,000 were recorded in Sales Book. However, Rohan's Account was correctly credited.
- (c) Goods returned to Rakesh ₹ 4,000 were recorded in Sale Returns Book. However, Rakesh's Account was correctly debited.
- (d) Goods returned from Mahesh ₹ 1,000 were recorded through Purchase Returns Book. However, Mahesh's Account was correctly credited.
- (e) Goods returned to Naresh ₹ 2,000 were recorded through Purchases Book. However, Naresh's Account was correctly debited.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|---|------------|-------------------|--------------------|
| a) | Suspense A/c To Sales A/c To Purchases A/c (Goods sold to Mohan wrongly recorded in Purchases Book) | Dr. | 14,000 | 7,000 7,000 |
| b) | Purchases A/c Sales A/c To Suspense A/c (Credit purchases from Rohan recorded in Sales Book) | Dr. Dr. | 9,000 9,000 | 18,000 |
| c) | Suspense A/c To Purchases Return A/c To Sales Return A/c (Goods returned to Rakesh recorded in Sales Return Book) | Dr. | 8,000 | 4,000 4,000 |
| d) | Sales Return A/c Purchases Return A/c To Suspense A/c (Goods returned from Mahesh recorded in Purchases Return Book) | Dr. Dr. | 1,000 1,000 | 2,000 |
| e) | Suspense A/c | Dr. | 4,000 | |

| | | | |
|---|--|--|-------|
| To Purchases Return A/c | | | 2,000 |
| To Purchases A/c (Goods returned to Naresh recorded in Purchases Book) | | | 2,000 |

Suspense Account

| Dr. | | Cr. | |
|----------------------|---------------|---|---------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Sales A/c | 7,000 | Difference as per Trial Balance (<i>Balancing Figure</i>) | 6,000 |
| Purchases A/c | 7,000 | Purchases A/c | 9,000 |
| Purchases Return A/c | 4,000 | Sales A/c | 9,000 |
| Sales Return A/c | 4,000 | Sales Return A/c | 1,000 |
| Purchases Return A/c | 2,000 | Purchases Return A/c | 1,000 |
| Purchases A/c | 2,000 | | |
| | 26,000 | | 26,000 |

Question 17:

There was a difference of ₹ 430 in a Trial Balance. It was placed on the Debit side of a Suspense A/c. Later on the following errors were discovered. Pass rectifying entries and prepare Suspense A/c.

1. Purchases book was overcast by ₹ 100.
2. Sales book was overcast by ₹ 1,000.
3. Goods for ₹ 800 purchased from Umakant, though entered in the purchase book, has not been posted to his account.
4. An amount of ₹ 500 has been posted to the credit side of commission account instead of ₹ 570.
5. Goods sold to Bharti for ₹ 4,400 has been posted to her account as ₹ 4,000.
6. Goods sold to X for ₹ 750 were recorded in purchase book.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--|------|-------------------|--------------------|
| 1) | Suspense A/c To Purchases A/c (Overcasting of Purchases Book) | Dr. | 100 | 100 |
| 2) | Sales A/c To Suspense A/c (Overcasting of Sales Book) | Dr. | 1,000 | 1,000 |
| 3) | Suspense A/c To Umakant's A/c (Goods purchased from Umakant not posted to his account) | Dr. | 800 | 800 |
| 4) | Suspense A/c To Commission A/c | Dr. | 70 | 70 |

| | | | | |
|----|---|-----|-------|------------|
| | (Amount of Rs 500 posted to the credit side of Commission Account, instead of Rs 570) | | | |
| 5) | Bharti's A/c To Suspense A/c (Goods sold to Bharti for Rs 4,400 posted as Rs 4,000) | Dr. | 400 | 400 |
| 6) | X's A/c To Sales A/c To Purchases A/c (Goods sold to X recorded in Purchases Book) | Dr. | 1,500 | 750 750 |

Suspense Account

| Dr. | | Cr. | |
|-----------------------------|--------------|--------------|--------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference in Trial Balance | 430 | Sales A/c | 1,000 |
| Purchases A/c | 100 | Bharti's A/c | 400 |
| Uma Kant's A/c | 800 | | |
| Commission A/c | 70 | | |
| | 1,400 | | 1,400 |

Question 18:

In taking out the Trial Balance, book-keeper finds that he is out ₹ 3,809 excess debit. Being desirous of closing his books he places the difference to a newly opened Suspense A/c which is carried forward. In the next period he discovered that :-

1. ₹ 17,715 received from X has not been posted to his account.
2. A sum of ₹ 9,500 written off as depreciation on fixtures has not been posted to the Depreciation A/c.
3. ₹ 1,50,000 paid for furniture purchased has been charged to Ordinary Purchases A/c.
4. A discount of ₹ 3,742 allowed to a customer has been credited to him as ₹ 3,648.
5. The total of the Inwards return has been added ₹ 900 short.
6. An item of Sale for ₹ 5,900 was posted as ₹ 9,500 in the Sales Account.

Give the rectifying entries and prepare the Suspense Account.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--|------|-------------------|--------------------|
| 1) | Suspense A/c To X's A/c (Amount received from X not posted to his account) | Dr. | 17,715 | 17,715 |
| 2) | Depreciation A/c To Suspense A/c (Amount written-off as depreciation not posted to Depreciation Account) | Dr. | 9,500 | 9,500 |

| | | | | |
|----|---|-----|----------|----------|
| 3) | Furniture A/c To Purchases A/c (Amount paid for purchase of furniture debited to Purchases Account) | Dr. | 1,50,000 | 1,50,000 |
| 4) | Suspense A/c To Customer's A/c (Discount allowed credited with less amount in Customer's Account) | Dr. | 94 | 94 |
| 5) | Sales Return A/c To Suspense A/c (Shortfall in return inward book) | Dr. | 900 | 900 |
| 6) | Sales A/c To Suspense A/c (An item of sale of Rs 5,900 posted as Rs 9,500 in Sales Account) | Dr. | 3,600 | 3,600 |

Suspense Account

| Dr. | | Cr. | |
|----------------|---------------|-----------------------------|---------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| X's A/c | 17,715 | Difference in Trial Balance | 3,809 |
| Customer's A/c | 94 | Depreciation A/c | 9,500 |
| | | Sales Return A/c | 900 |
| | | Sales A/c | 3,600 |
| | 17,809 | | 17,809 |

Question 19:

A Book-keeper failed to balance his trial balance, the credit side exceeding the debit side by ₹ 175. This amount was entered in a Suspense Account. Later on the under mentioned errors were discovered:-

1. Goods amounting to ₹ 620 sold to D & Co. were correctly entered in the Sales book, but posted to the Company's A/c as ₹ 260.
2. A credit balance of ₹ 755 of Rent Received account was shown as ₹ 570.
3. The total of Returns Outwards Book amounting to ₹ 200 was not posted to the Ledger.
4. Goods worth ₹ 100 were purchased from Prakash but the amount was entered in the Sales Book. The account of Prakash was correctly credited.
5. Sales Book was undercast by ₹ 100.
6. The total of the credit side of Sohan's account was overcast by ₹ 100.

Give journal entries to rectify these errors and prepare the Suspense Account.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--------------------------------|------|-------------------|--------------------|
| 1) | D & Co. A/c To Suspense A/c | Dr. | 360 | 360 |

| | | | | |
|----|---|------------|------------|-----|
| | (Goods sold to D & Co. for Rs 620 posted to company's account as Rs 260) | | | |
| 2) | Suspense A/c To Rent A/c (Credit balance of Rs 755 of rent received shown as Rs 570) | Dr. | 185 | 185 |
| 3) | Suspense A/c To Purchases Return A/c (Total of return outwards book was not posted) | Dr. | 200 | 200 |
| 4) | Purchases A/c Sales A/c To Suspense A/c (Goods purchased from Prakash entered in Sales Book) | Dr. Dr. | 100 100 | 200 |
| 5) | Suspense A/c To Sales A/c (Undercasting of Sales Book) | Dr. | 100 | 100 |
| 6) | Sohan's A/c To Suspense A/c (Total of credit side of Sohan's Account was overcasted) | Dr. | 100 | 100 |

Suspense Account

| Dr. | | Cr. | |
|-----------------------------|-------------|---------------|-------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference in Trial Balance | 175 | D & Co. | 360 |
| Rent A/c | 185 | Purchases A/c | 100 |
| Purchases Return A/c | 200 | Sales A/c | 100 |
| Sales A/c | 100 | Sohan's A/c | 100 |
| | 660 | | 660 |
| | | | |

Question 20:

The Trial Balance prepared by a Book-keeper showed a difference of ₹ 1,006 which was placed in a newly opened Suspense Account and carried forward to the next year, when the following errors were discovered:-

- (i) Goods purchased for ₹ 99 had been posted to the credit of the supplier as ₹ 990.
- (ii) ₹ 75 received as discount from a creditor was duly entered in his account but it was omitted to be posted to discount account.
- (iii) Sale of Furniture for ₹ 1,400 had been entered in sales book.
- (iv) ₹ 900 due from a customer were omitted to be taken to the Schedule of sundry debtors.
- (v) Goods of the value of ₹ 3,000 returned by a customer were taken into the stock but no entry was made in the books.
- (vi) ₹ 355 entered in the Sales Returns book had been posted to the debit of the customer who returned the goods.

Give necessary Journal entries to rectify the above errors and prepare suspense account.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|---|------|-------------------|--------------------|
| i) | Supplier's A/c Dr. To Suspense A/c (Goods purchased of Rs 99 on credit posted to the credit side of Supplier's Account as Rs 990) | | 891 | 891 |
| ii) | Suspense A/c Dr. To Discount Received A/c (Discount received from a creditor omitted to be posted to Discount Account) | | 75 | 75 |
| iii) | Sales A/c To Furniture A/c (Sale of furniture recorded in Sales Book) | | 1,400 | 1,400 |
| iv) | Sundry Debtors A/c Dr. To Suspense A/c (Amount due from a customer omitted to be included in sundry debtors) | | 900 | 900 |
| v) | Sales Return A/c Dr. To Customer's A/c (Goods returned by a customer were taken into stock but omitted to be recorded) | | 3,000 | 3,000 |
| vi) | Suspense A/c Dr. To Customer's A/c (Goods returned by a customer posted to the debit side of his/her account) | | 710 | 710 |

Suspense Account

| Dr. | | Cr. | |
|-----------------------------|--------------|--------------------|--------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference in Trial Balance | 1,006 | Supplier's A/c | 891 |
| Discount Received A/c | 75 | Sundry Debtors A/c | 900 |
| Customer's A/c | 710 | | |
| | 1,791 | | 1,791 |
| | | | |

Question 21:

A book-keeper finds that the debit side of the trial balance is short of ₹ 308 and so for the time being, he balances the side by putting the difference to suspense account. Subsequently, the following errors were disclosed:

- (a) An entry for sale of goods for ₹ 102 to Madhav was posted to his account as ₹ 120.
- (b) ₹ 100 being the discount allowed to customers were credited to discount received account in the ledger.
- (c) ₹ 275 paid by Madhav were credited to Jadav's account.
- (d) ₹ 26 appearing in the cash book as paid for the purchase of stationery for office use have not been posted to ledger.
- (e) The debit side of purchases account was under-cast by ₹ 100.

You are required to make the necessary journal entries and the suspense account.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--|------|-------------------|--------------------|
| a) | Suspense A/c To Madhav's A/c (Entry for goods for Rs 102, posted to his account as Rs 120) | Dr. | 18 | 18 |
| b) | Discount Allowed A/c To Suspense A/c (Total of discount allowed was credited to the account) | Dr. | 200 | 200 |
| c) | Jadav's A/c To Madhav's A/c (Amount paid by Madhav credited to Jadav) | Dr. | 275 | 275 |
| d) | Stationery A/c To Suspense A/c (Amount paid for stationery omitted to be posted) | Dr. | 26 | 26 |
| e) | Purchases A/c To Suspense A/c (Debit side of Purchases Account undercast) | Dr. | 100 | 100 |

Suspense Account

| Dr. | | Cr. | |
|-----------------------------|-------------|----------------------|-------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference in Trial Balance | 308 | Discount Allowed A/c | 200 |
| Madhav's A/c | 18 | Stationery A/c | 26 |
| | | Purchases A/c | 100 |
| | 326 | | 326 |
| | | | |

Question 22:

The accountant of X prepared the Trial Balance at the end of the year on 31st March, 2015. But there was a difference and the accountant put the difference in a Suspense Account. Rectify the following errors found and prepare the Suspense Account:

- (a) The total of the returns outward book ₹ 420 has not been posted in the ledger.
- (b) A purchase of ₹ 350 from Y has been entered in the sales book. However Y's Account has been correctly entered.
- (c) A sale of ₹ 390 to Z has been credited to his account ₹ 290.
- (d) Old furniture sold for ₹ 5,400 had been posted as ₹ 4,500 in Sales Account.
- (e) Goods taken by the proprietor ₹ 500 have not been entered in the books at all.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F | Debit Amount (Rs) | Credit Amount (Rs) |
|------|---|-----|-------------------|--------------------|
| a) | Suspense A/c | Dr | 420 | |
| | To Purchases Return A/c | . | | 420 |
| | (Total of the returns outward book has not been posted to ledger) | | | |
| b) | Purchases A/c | Dr | 350 | |
| | Sales A/c | Dr | 350 | |
| | To Suspense A/c | . | | 700 |
| | (Purchases from Y has been entered in the Sales Book) | | | |
| c) | Z's A/c | Dr | 680 | |
| | To Suspense A/c | . | | 680 |
| | (Sale to Z of Rs 390 has been credited to his account as Rs 290) | | | |
| d) | Sales A/c | Dr | 4,500 | |
| | Suspense A/c | Dr | 900 | |
| | To Furniture A/c | . | | 5,400 |

| | | | | |
|----|---|----|-----|-----|
| | (Sale of furniture of Rs 5,400 had been entered as Rs 4,500 in Sales Account) | | | |
| e) | Drawings A/c | Dr | 500 | |
| | To Purchases A/c | | | 500 |
| | (Goods taken by the proprietor omitted to be recorded) | | | |

Suspense Account

| Dr. | | Cr. | |
|---|--------------|---------------|--------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference as per Trial Balance (<i>Balancing Figure</i>) | 60 | Purchases A/c | 350 |
| Purchases Return A/c | 420 | Sales A/c | 350 |
| Furniture A/c | 900 | Z's A/c | 680 |
| | 1,380 | | 1,380 |

Question 23:

Trial Balance of Anuj did not agree. It showed an excess credit of ₹ 6,000. He put the difference to Suspense Account. He discovered the following errors.

- Cash received from Ravish ₹ 8,000 posted to his account as ₹ 6,000.
- Returns Inwards book overcast by ₹ 1,000.
- Total of Sales Book ₹ 10,000 was not posted to Sales Account.
- Credit purchases from Nanak ₹ 7,000 were recorded in Sales Book. However, Nanak's Account was correctly credited.
- Machinery purchased for ₹ 10,000 was posted to Purchases Account as ₹ 5,000. Rectify the errors and prepare Suspense Account.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--|------------|-------------------|--------------------|
| a) | Suspense A/c To Ravish's A/c (An amount of Rs 8,000 received from Ravish posted as Rs 6,000) | Dr. | 2,000 | 2,000 |
| b) | Suspense A/c To Sales Return A/c (Overcasting of Return Inwards book) | Dr. | 1,000 | 1,000 |
| c) | Suspense A/c To Sales A/c (Total of Sales Book omitted to be posted to Sales Account) | Dr. | 10,000 | 10,000 |
| d) | Purchases A/c Sales A/c | Dr. Dr. | 7,000 7,000 | |

| | | | | |
|----|---|-----|--------|----------------|
| | To Suspense A/c (Credit purchases from Nanak recorded in Sales Book) | | | 14,000 |
| e) | Machinery A/c To Purchases A/c To Suspense A/c (Purchase of machinery recorded as purchases) | Dr. | 10,000 | 5,000 5,000 |

Suspense Account

| Dr. | | Cr. | |
|-----------------------------|---------------|---------------|---------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference in Trial Balance | 6,000 | Purchases A/c | 7,000 |
| Ravish's A/c | 2,000 | Sales A/c | 7,000 |
| Sales Return A/c | 1,000 | Machinery A/c | 5,000 |
| Sales A/c | 10,000 | | |
| | 19,000 | | 19,000 |

Question 24:

Trial Balance of Madan did not agree and he put the difference to Suspense Account. He discovered the following errors:

- Sales Returns book overcast by ₹ 800.
- Purchases returns to Sahu ₹ 2,000 were not posted to his account.
- Goods purchased on credit from Narula ₹ 4,000 though taken into stock, but no entry was passed in the books.
- Installation charges on new machinery purchased ₹ 500 were debited to sundry expenses account as ₹ 50.
- Rent paid for residential accommodation of Madan (the proprietor) ₹ 1,400 was debited to Rent A/c as ₹ 1,000.

Rectify the errors and prepare Suspense Account to ascertain the difference in Trial Balance.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|--|------|-------------------|--------------------|
| a) | Suspense A/c To Sales Return A/c (Overcasting of Sales Return Book) | Dr. | 800 | 800 |
| b) | Sahu's A/c To Suspense A/c (Goods returned to Sahu omitted to be posted) | Dr. | 2,000 | 2,000 |
| c) | Purchases A/c To Narula's A/c (Goods purchased from Narula omitted to be recorded) | Dr. | 4,000 | 4,000 |

| | | | | |
|----|--|-----|-------|--------------|
| d) | Machinery A/c To Sundry Expenses A/c To Suspense A/c (Installation charges on new machinery debited to Sundry Expenses Account) | Dr. | 500 | 50 450 |
| e) | Drawings A/c To Rent A/c To Suspense A/c (Rent paid for residential accommodation of proprietor debited to Rent Account) | Dr. | 1,400 | 1,000 400 |

Suspense Account

| Dr. | | Cr. | |
|---|--------------|---------------|--------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Difference as per Trial Balance (Balancing Figure) | 2,050 | Sahu's A/c | 2,000 |
| Sales Return A/c | 800 | Machinery A/c | 450 |
| | | Drawings A/c | 400 |
| | 2,850 | | 2,850 |

Question 25:

There was an error in the Trial Balance of Mr. Steel on 31st March, 2015, and the difference in Books was carried to a Suspense Account. On going through the Books you find that:

- (i) ₹ 5,400 received from Mr. A was posted to the debit of his account.
- (ii) ₹ 1,000 being purchases return were posted to the debit of Purchases Account.
- (iii) Discount received ₹ 2,000 was posted to the debit of Discount Account.
- (iv) ₹ 2,740 paid for Repairs to Motor Car was debited to Motor Car Account as ₹ 1,740.
- (v) ₹ 4,000 paid to B was debited to A's Account.

Give Journal Entries to rectify the above errors and ascertain the amount transferred to Suspense Account on 31st March, 2015 by showing the Suspense Account, assuming that the Suspense Account is balanced after the above corrections.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|---|------|-------------------|--------------------|
| i) | Suspense A/c To A's A/c (Amount received from Mr. A posted to the debit of his account) | Dr. | 10,800 | 10,800 |
| ii) | Suspense A/c To Purchases Return A/c To Purchases A/c | Dr. | 2,000 | 1,000 1,000 |

| | | | | |
|------|--|----|-------|-------|
| | (Purchases return debited to Purchases Account) | | | |
| iii) | Suspense A/c | Dr | 4,000 | |
| | To Discount A/c | | | 4,000 |
| | (Discount received debited to Discount Account) | | | |
| iv) | Repairs A/c | Dr | 2,740 | |
| | To Motor Car A/c | | | 1,740 |
| | To Suspense A/c | | | 1,000 |
| | (Repairs made to motor car debited to Motor Car Account) | | | |
| v) | B's A/c | Dr | 4,000 | |
| | To A's A/c | | | 4,000 |
| | (Amount paid to B debited to A's Account) | | | |

Suspense Account

| Dr. | | Cr. | |
|----------------------|---------------|---|---------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| A's A/c | 10,800 | Difference as per Trial Balance (<i>Balancing Figure</i>) | 15,800 |
| Purchases Return A/c | 1,000 | Repairs A/c | 1,000 |
| Purchases A/c | 1,000 | | |
| Discount A/c | 4,000 | | |
| | 16,800 | | 16,800 |

Question 26:

Rajesh Kumar was unable to reconcile his Trial Balance as on 31st March 2014 and has opened a suspense account from the difference. Later on the following errors were discovered:-

(1) There were three compensating errors:-

(a) The total of Sales Return Book was overcast by ₹ 100.

(b) The total of one page of the Purchase Book was carried forward as ₹ 1,286 instead of ₹ 1,826.

(c) Goods purchased from C for ₹ 400 was debited to his account as ₹ 40.

(2) ₹ 425 paid for wages to workmen for making office table were debited to wages account.

(3) Rent paid ₹ 1,500 were posted to the credit of Rent account as ₹ 150.

(4) Cash received from Ghanshyam ₹ 500 were correctly recorded in cash book but were posted to his account as ₹ 50.

(5) ₹ 720 paid to Kamal has been debited to Kamlesh A/c as ₹ 520.

(6) The total of Purchase Return Book ₹ 2,500 was left unposted.

Pass rectifying entries and prepare Suspense A/c.

ANSWER:

One Sided Errors

Journal

| Date | Particulars | L.F. | Debit Amount (Rs) | Credit Amount (Rs) |
|------|---|-------------------|-------------------|--------------------|
| 1) | Purchases A/c To Sales Return A/c To C's A/c (Sales return book overcasted, total of purchases book carried forward less, goods purchased debited to C's Account, now rectified) | Dr . . . | 540 | 100 440 |
| 2) | Furniture A/c To Wages A/c (Wages paid for making office table debited to Wages Account) | Dr . . | 425 | 425 |
| 3) | Rent A/c To Suspense A/c (Rent paid credited to Rent Account) | Dr . . | 1,650 | 1,650 |
| 4) | Suspense A/c To Ghanshyam's A/c (Cash received from Ghanshyam posted as Rs 50 instead of Rs 500) | Dr . . | 450 | 450 |
| 5) | Kamal's A/c To Kamlesh's A/c To Suspense A/c (Amount paid to Kamal debited to Kamlesh's Account) | Dr . . . | 720 | 520 200 |
| 6) | Suspense A/c To Purchases Return A/c (Total of Purchases Return Book omitted to be posted) | Dr . . | 2,500 | 2,500 |

Suspense Account

| Dr. | | Cr. | |
|----------------------|--------------|---|--------------|
| Particulars | Amount (Rs) | Particulars | Amount (Rs) |
| Ghanshyam's A/c | 450 | Difference as per Trial Balance (Balancing Figure) | 1,100 |
| Purchases Return A/c | 2,500 | Rent A/c | 1,650 |
| | | Kamal's A/c | 200 |
| | 2,950 | | 2,950 |
| | | | |

