

Journal Entries

Date	Particulars	L.F.	Amount (Dr.)	Amount (Cr.)
1.	Return Inwards A/c Dr. To Suspense A/c (Being totaling of return inwards book corrected)		500	500
2.	Suspense A/c Dr. To Creditors A/c (Being creditor account was less credited by ₹35, now corrected)		35	35
3.	Sundry Debtors A/c Dr. To Suspense A/c (Being rectifications made in sundry debtors)		5,000	5,000
4.	Nupur A/c Dr. To Suspense A/c (Being payment wrongly credited to Nupur, now rectified)		2,000	2,000

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