



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Mohan A/c Dr. To Sales A/c (Being goods sold to Mohan were not recorded, now rectified)		7,000	7,000
(b)	Purchase A/c Dr. To Rohan A/c (Being goods purchased from Rohan on credit not recorded, now rectified)		9,000	9,000
(c)	Rakesh A/c Dr. To Purchase Return A/c (Being goods returned to Rakesh not recorded, now rectified)		4,000	4,000
(d)	Sales Return A/c Dr. To Mahesh A/c (Being goods return by Mahesh not recorded, now rectified)		1,000	1,000