



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Sales A/c To Mohan A/c (Being goods sold to Mohan Rs. 7,000 were recorded as Rs. 7,200, now rectified)	Dr.	200	200
(b)	Rohan A/c To Purchase A/c (Being goods purchased from Rohan for Rs. 9,000 recorded as Rs. 9,900, now rectified)	Dr.	900	900
(c)	Purchase Return A/c To Rakesh A/c (Being goods returned to Rakesh Rs. 4,000, recorded as Rs. 4,040, now rectified)	Dr.	40	40
(d)	Mahesh A/c To Sales Return A/c (Being goods return from Mahesh Rs. 1,000, recorded as Rs. 1,600, now rectified)	Dr.	600	600