



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Salaries A/c To Employee A/c (Being salary paid o to employee Rs. 5,000 wrongly debited to employee's personal account, now rectified)	Dr.	5,000	5,000
(b)	Rent A/c To Landlord A/c (Being rent paid to landlord Rs. 4,000 wrongly posted to landlord's personal account, now rectified)	Dr.	4,000	4,000
(c)	Drawings A/c To Sundry Expenses A/c (Being goods withdrawn by proprietor for his personal use Rs. 1,000 was wrongly recorded as sundry expenses, now rectified)	Dr.	1,000	1,000
(d)	Kapur A/c To Kohli A/c (Being cash received from Kohli, recorded in Kapur's account, now rectified)	Dr.	2,000	2,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Babu A/c To Sabu A/c (Being cash paid to Babu was posted wrongly to Sabu's account, now rectified)	Dr.	1,500	1,500

