



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Mohan A/c Dr. To Sales A/c To Purchase A/c (Being goods sold to Mohan on credit were recorded in purchase book, now rectified)		14,000	7,000 7,000
(b)	Sales A/c Dr. Purchase A/c Dr. To Rohan A/c (Being goods purchased from Rohan on credit were recorded in sales book, now rectified)		900 900	1800
(c)	Rakesh A/c Dr. To Purchase Return A/c To Sales Return A/c (Being goods return to Rakesh wrongly recorded in sales return book, now rectified)		8,000	4,000 4,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Sales Return A/c Purchase Return A/c To Mahesh A/c (Being goods returned by Mahesh was recorded in purchase return book, now rectified)	Dr. Dr.	1,000 1,000	2,000
(e)	Sales Return A/c To Purchase A/c (Being goods return from Mahesh, recorded in purchase book, now rectified)	Dr.	2,000	2,000

