



**RECTIFICATION ENTRIES IN JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(a)	Sales A/c To Suspense A/c (Being sales books overcast by 700, now rectified)	Dr.	700	700
(b)	Suspense A/c To Purchase A/c (Being purchase book overcast by 500, now rectified)	Dr.	500	500
(c)	Suspense A/c To Sales Return A/c (Being sales return book overcast by 300, now rectified)	Dr.	300	300
(d)	Purchase Return A/c To Suspense A/c (Being purchase return book overcast by 200, now rectified)	Dr.	200	200