



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Suspense A/c To Sales A/c (Being sales book undercast by Rs. 300, now rectified)	Dr.	300	300
(b)	Purchase A/c To Suspense A/c (Being purchase book undercast by Rs. 400, now rectified)	Dr.	400	400
(c)	Return Inwards A/c To Suspense A/c (Being sales return book undercast by Rs. 200, now rectified)	Dr.	200	200
(d)	Suspense A/c To Return Outwards A/c (Being return outwards undercast by Rs. 100, now rectified)	Dr.	100	100