



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Mohan A/c To Suspense A/c (Being goods sold to Mohan on credit, were not posted in his personal account, now rectified)	Dr.	7,000	7,000
(b)	Suspense A/c To Rohan A/c (Being credit purchase from Rohan were not posted in his personal account, now rectified)	Dr.	9,000	9,000
(c)	Rakesh A/c To Suspense A/c (Being goods returned to Rakesh, were not posted to his personal account, now rectified)	Dr.	4,000	4,000
(d)	Suspense A/c To Mahesh A/c (Being goods returned by Mahesh, were not posted to his personal account, now rectified)	Dr.	1,000	1,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Ganesh A/c To Suspense A/c (Being cash paid to Ganesh was not posted to his personal account, now rectified)	Dr.	3,000	3,000
(f)	Suspense A/c To Sales A/c (Being cash sales was not posted to sales account, now rectified)	Dr.	2,000	2,000

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(b)	To Rohan A/c	9,000	(a)	By Mohan A/c	7,000
(d)	To Mahesh A/c	1,000	(c)	By Rakesh A/c	4,000
(f)	To Sales A/c	2,000	(e)	By Ganesh A/c	3,000
	To Balance c/d	2,000			
		14,000			14,000