



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Mohan A/c To Karan A/c (Being goods sold to Mohan, wrongly posted to Karan's account, now rectified)	Dr.	7,000	7,000
(b)	Gobind A/c To Rohan A/c (Being credit purchase from Rohan, wrongly posted to Gobind's account, now rectified)	Dr.	9,000	9,000
(c)	Rakesh A/c To Naresh A/c (Being goods returned to Rakesh, wrongly posted in Naresh's account, now rectified)	Dr.	4,000	4,000
(d)	Manish A/c To Mahesh A/c (Being goods returned by Mahesh, wrongly posted in Manish's account, now rectified)	Dr.	1,000	1,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Commission A/c To Sales A/c (Being cash sales, wrongly posted to commission account, now rectified)	Dr.	2,000	2,000

