



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 wrongly credited to his account, now rectified)	Dr.	14,000	14,000
(b)	Suspense A/c To Rohan A/c (Being goods purchased from Rohan for Rs. 9,000, wrongly debited to his Rs. 6,000, now rectified)	Dr.	15,000	15,000
(c)	Rakesh A/c To Suspense A/c (Being goods returned to Rakesh, wrongly posted to credit in his account, now rectified)	Dr.	8,000	8,000
(d)	Suspense A/c To Mahesh A/c (Being goods returned by Mahesh for Rs. 1,000, wrongly debited to his account Rs. 2,000, now rectified)	Dr.	3,000	3,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Suspense A/c To Sales A/c (Being cash sales of Rs. 2,000, wrongly debited to sales account as Rs. 5,000, now rectified)	Dr.	7,000	7,000

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(b)	To Rohan A/c	15,000	(a)	By Mohan A/c	14,000
(d)	To Mahesh A/c	3,000	(c)	By Rakesh A/c	8,000
(e)	To Sales A/c	7,000		By Balance c/d	3,000
		25,000			25,000