



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Mohan A/c Dr. To Karan A/c To Suspense A/c (Being goods sold to Mohan for Rs. 7,000, wrongly posted to Karan's account as Rs. 5,000, now rectified)		7,000	5,000 2,000
(b)	Suspense A/c Dr. To Rohan A/c To Gobind A/c (Being goods returned by Rohan Rs. 9,000, wrongly posted to Gobind's account Rs. 10,000, now rectified)		19,000	9,000 10,000
(c)	Rakesh A/c Dr. Naresh A/c Dr. To Suspense A/c (Being goods returned by Raksh Rs. 4,000, posted wrongly to Naresh's account Rs. 3,000, now rectified)		4,000 3,000	7,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Suspense A/c To Mahesh A/c To Manish A/c (Being goods returned by Mahesh Rs. 1,000, wrongly posted to Manish account Rs. 2,000, now rectified)	Dr.	3,000	1,000 2,000
(e)	Commission A/c Suspense A/c To Sales A/c (Being cash sales for Rs. 2,000, wrongly posted to the commission account Rs. 200, now rectified)	Dr. Dr.	200 1,800	2,000





SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(b)	To Mohan A/c	9,000	(a)	By Mohan A/c	2,000
	To Govind A/c	10,000	(c)	By Rakesh A/c	4,000
(d)	To Mahesh A/c	1,000		By Naresh A/c	3,000
	To Manish A/c	2,000		By Balance c/d	14,800
(e)	To Sales A/c	1,800			
		23,800			23,800

