



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Suspense A/c Dr. To Sales A/c To Purchase A/c (Being goods sold to Mohan, wrongly entered through purchase book, now rectified)		14,000	7,000 7,000
(b)	Purchase A/c Dr. Sales A/c Dr. To Suspense A/c (Being goods purchased from Rohan, wrongly entered in sales book, now rectified)		9,000 9,000	18,000
(c)	Suspense A/c Dr. To Purchase Return A/c To Sales Return A/c (Being purchase return wrongly entered through sales return book, now rectified)		8,000	4,000 4,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Sales Return A/c Purchase Return A/c To Suspense A/c (Being sales return from Mahesh, wrongly entered through sales return book, now rectified)	Dr. Dr.	1,000 1,000	2,000
(e)	Suspense A/c To Purchase Return A/c To Purchase A/c (Being purchase return wrongly entered through purchase account, now rectified)	Dr.	4,000	2,000 2,000





SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(a)	To Sales A/c	7,000	(b)	By Purchase A/c	9,000
	To Purchase A/c	7,000		By Sales A/c	9,000
(c)	To Purchase Return A/c	4,000	(d)	By Sales Return A/c	1,000
	To Sales Return A/c	4,000		By Purchase Return A/c	1,000
(f)	To Purchase Return A/c	2,000		By Balance c/d	6,000
	To Purchase A/c	2,000			
		26,000			26,000

