



**RECTIFICATION ENTRIES IN JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(a)	Furniture A/c To Purchase A/c (Being purchase of furniture, wrongly debited to purchase account, now rectified)	Dr.	10,000	10,000
(b)	Machinery A/c To Purchase A/c (Being purchase of machinery wrongly recorded through purchase book, now rectified)	Dr.	20,000	20,000
(c)	Repair A/c To Machinery A/c (Being repair of machinery wrongly debited to machinery account, now rectified)	Dr.	1,400	1,400
(d)	Machinery A/c To Repair A/c (Being repair (overhauling) of secondhand machinery (capital expenditure) wrongly debited to repair account, now rectified)	Dr.	2,000	2,000



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(e)	Sales A/c Dr. To Machinery A/c (Being machinery sold wrongly credited to sales account, now rectified)		3,000	3,000

