



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Furniture A/c To Purchase A/c To Suspense A/c (Being purchase of furniture for Rs. 10,000 entered wrongly in purchase book Rs. 4,000, now rectified)	Dr.	10,000	4,000 6,000
(b)	Machinery A/c To Purchase A/c To Raman A/c (Being purchase of machinery Rs. 20,000 wrongly entered in purchase book as Rs. 6,000, now rectified)	Dr.	20,000	6,000 14,000
(c)	Repair A/c Suspense A/c To Machinery A/c (Being repair of machinery Rs. 1,400, wrongly debited to machinery account Rs. 2,400, now rectified)	Dr. Dr.	1,400 1,000	2,400



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Machinery A/c To Repair A/c To Suspense A/c (Being overhauling of secondhand machine Rs. 2,000, wrongly debited to repair account as Rs. 200, now rectified)	Dr.	2,000	200 1,800
(e)	Sales A/c To Machinery A/c To Suspense A/c (Being sales of machinery for Rs. 3,000, wrongly credited to sales account as Rs. 5,000, now rectified)	Dr.	5,000	3,000 2,000

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(c)	To Machinery A/c	1,000	(a)	By Furniture A/c	6,000
	To Balance c/d	8,800	(d)	By Machinery A/c	1,800
			(e)	By Sales A/c	2,000
		9,800			9,800