

## **RECTIFICATION ENTRIES IN JOURNAL**

Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Depreciation A/c	Dr.		4,000	
	To Machinery A/c				4,000
	(Being depreciation charged on machinery was not				
	recorded, now rectified)				
(b)	Bad Debts A/c	Dr.		5,000	
	To Debtor's A/c				5,000
	(Being bad debts written off on debtors were not				
	recorded, now rectified)				
(c)	Discount Allowed A/c	Dr.		100	
	To Debtor's A/c				100
	(Being discount allowed to debtor was not recorded,			6	
	now rectified)				
(d)	Discount Allowed A/c	Dr.		100	
	To Suspense A/c				100
	(Being discount allowed to debtor was not recorded				
	in discount account, now rectified)				

XI Accountancy NCERT Book Rationalised 2023-24	Rectification of Errors Q - 16	AccountsAptitude.com	ACCOUNTS	
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Date	Particulars		L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Bills Receivable A/c	Dr.		2,000	
	To Debtor's A/c				2,000
	(Being bills receivable received from debtors				
	recorded, now rectified)				

