



RECTIFICATION ENTRIES IN JOURNAL

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



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Bills Receivable A/c Dr. To Debtor's A/c (Being bills receivable received from debtors recorded, now rectified)		2,000	2,000

