



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Depreciation A/c Dr. To Machinery A/c (Being depreciation charged on machinery Rs. 4,000, wrongly posted as Rs. 400, now rectified)		3,600	3,600
(b)	Debtor's A/c Dr. To Bad Debts A/c (Being bad debts of Rs. 5,000, wrongly charged as Rs. 6,000, now rectified)		1,000	1,000
(c)	Discount Allowed A/c Dr. To Debtor's A/c (Being discount allowed to debtors Rs. 100, wrongly recorded as Rs. 60, now rectified)		40	40
(d)	Drawings A/c Dr. To Purchase A/c (Being drawings of Rs. 800 wrongly recorded in the books as Rs. 300, now rectified)		500	500



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Debtor's A/c Dr. To Bills Receivable A/c (Being bills receivable for Rs. 2,000 received from debtor, wrongly posted as Rs. 3,000, now rectified)		1,000	1,000

