



**RECTIFICATION ENTRIES IN JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(a)	Depreciation A/c To Suspense A/c (Being depreciation on machinery was not posted to depreciation account, now rectified)	Dr.	4,000	4,000
(b)	Suspense A/c To Debtor's A/c (Being bad debts written off were not posted to debtors account, now rectified)	Dr.	5,000	5,000
(c)	Discount Allowed A/c To Suspense A/c (Being discount allowed to customer, not posted to discount account, now rectified)	Dr.	100	100
(d)	Drawings A/c To Suspense A/c (Being goods withdrawn for personal use, not recorded in drawings account, now rectified)	Dr.	800	800



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Bills Receivable A/c <span style="float: right;">Dr.</span> To Suspense A/c (Being bills receivable received from debtors was not recorded in bills receivable account, now rectified)		2,000	2,000

**SUSPENSE ACCOUNT**

**Dr.**

**Cr.**

Date	Particulars	Rs.	Date	Particulars	Rs.
(b)	To Debtor's A/c	5,000	(a)	By Depreciation A/c	4,000
	To Balance c/d	1,900	(c)	By Discount Allowed A/c	100
			(d)	By Drawings A/c	800
			(e)	By Bills Receivable A/c	2,000
		6,900			6,900