



**RECTIFICATION ENTRIES IN JOURNAL**

<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(a)	Suspense A/c Dr. To Ravish A/c (Being cash received from Ravish Rs. 8,000 wrongly posted to Ravish account, now rectified)		2,000	2,000
(b)	Suspense A/c Dr. To Return Inwards A/c (Being return inwards book overcast by Rs. 1,000, now rectified)		1,000	1,000
(c)	Suspense A/c Dr. To Sales A/c (Being sales of Rs. 10,000 was not posted to sales account, now rectified)		10,000	10,000
(d)	Purchase A/c Dr. Sales A/c Dr. To Suspense A/c (Being purchase figure of Rs. 7,000, was wrongly posted in sales book, now rectified)		7,000 7,000	14,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Machinery A/c Dr. To Purchase A/c To Suspense A/c  (Being purchase of machinery for Rs. 10,000, recorded through purchase account as Rs. 5,000, now rectified)		10,000	5,000 5,000

**SUSPENSE ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
	To Balance b/d	6,000	(d)	By Purchase A/c	7,000
(a)	To Ravish A/c	2,000		By Sales A/c	7,000
(b)	To Return Inwards A/c	1,000	(e)	By Machinery A/c	5,000
(c)	To Sales A/c	10,000			
		19,000			19,000