



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Suspense A/c To Furniture A/c (Being depreciation on furniture was not posted to furniture account, now rectified)	Dr.	6,000	6,000
(b)	Rupam A/c To Sales A/c (Being sales of Rs. 10,000 to Rupam, recorded as Rs. 7,000, now rectified)	Dr.	3,000	3,000
(c)	Purchase A/c To Suspense A/c (Being purchase book undercast by Rs. 2,000, now rectified)	Dr.	2,000	2,000
(d)	Suspense A/c To Sales A/c (Being cash sales to Rana was not recorded, now rectified)	Dr.	5,000	5,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Sales A/c Dr. To Machinery A/c (Being sales of old machinery wrongly credited to sales account, now rectified)		7,000	7,000
(f)	Kanan A/c Dr. To Discount Received A/c (Being discount received from Kanan not recorded, now rectified)		800	800

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(a)	To Furniture A/c	6,000		By Balance b/d	10,000
(b)	To Sales A/c	5,000	(c)	By Purchase A/c	2,000
	To Balance c/d	1,000			
		12,000			12,000