



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Suspense A/c To Sales Return A/c (Being sales return book overcast by Rs. 800, now rectified)	Dr.	800	800
(b)	Sahu A/c To Suspense A/c (Being purchase return to Sahu was not recorded in his personal account, now rectified)	Dr.	2,000	2,000
(c)	Purchase A/c To Narula A/c (Being goods purchased from Narula not recorded, now rectified)	Dr.	4,000	4,000
(d)	Machinery A/c To Sundry Expenses A/c To Suspense A/c (Being installation charges on machinery Rs. 500, wrongly posted to machinery account Rs. 50, now rectified)	Dr.	500	50 450



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Drawings A/c Dr. To Rent A/c To Suspense A/c (Being rent paid for proprietor's residence Rs. 1,400, recorded as rent expenses for Rs. 1,000, now rectified)		1,400	1,000 400

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(a)	To Sales Return A/c	800	(b)	By Sahu A/c	2,000
	To Balance c/d	2,050	(d)	By Machinery A/c	450
			(e)	By Drawings A/c	400
		2,850			2,850