



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Suspense A/c Dr. To Rajat A/c To Kamal A/c (Being cash received from Rajat Rs. 5,000 wrongly debited to Kamal's account as Rs. 6,000, now rectified)		11,000	5,000 6,000
(b)	Salaries A/c Dr. To Employee A/c To Suspense A/c (Being salary paid Rs. 2,000, wrongly entered in employee's personal account as Rs. 1,200, now rectified)		2,000	1,200 800
(c)	Sales A/c Dr. To Purchase A/c To Suspense A/c (Being goods withdrawn by proprietor Rs. 1,000, wrongly credited to sales account as Rs. 1,600, now rectified)		1,600	1,000 600



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Suspense A/c Dr. To Machinery A/c (Being depreciation charged on machinery Rs. 3,000, wrongly credited to machinery account Rs. 300, now rectified)		2,700	2,700
(e)	Sales A/c Dr. Suspense A/c Dr. To Car A/c (Being sales of old car for Rs. 10,000, wrongly posted in sales account as Rs. 6,000, now rectified)		6,000 4,000	10,000





SUSPENSE ACCOUNT

Dr.

Cr.

Date	Particulars	Rs.	Date	Particulars	Rs.
(a)	To Rajat A/c	5,000		By Balance b/d	16,300
	To Kamal A/c	6,000	(b)	By Salaries A/c	800
(d)	To Machinery A/c	2,700	(c)	By Sales A/c	600
(e)	To Car A/c	4,000			
		17,700			17,700

