



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Advertisement A/c To Purchase A/c (Being goods distributed as free sample Rs. 5,000 were not recorded in the books, now rectified)	Dr.	5,000	5,000
(b)	Drawings A/c To Purchase A/c (Being goods withdrawn for personal use were not recorded Rs. 2,000, now rectified)	Dr.	2,000	2,000
(c)	Suspense A/c To Debtor's A/c (Being bills receivable received from debtor's Rs. 6,000 was not posted to his account, now rectified)	Dr.	6,000	6,000
(d)	Return Inwards A/c Return Outwards A/c To Suspense A/c (Being total of return inward book, posted to return outward book, now rectified)	Dr. Dr.	1,200 1,200	2,400



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Discount Allowed A/c Dr. To Reema A/c (Being discount allowed to Reema Rs. 700, wrongly posted as Rs. 70 only, now rectified)		630	630

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(c)	To Debtor's A/c	6,000	(d)	By Return Inwards A/c	1,200
				By Return Outwards A/c	1,200
				By balance c/d	3,600
		6,000			6,000