



**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 Manas A/c To Purchase A/c To Sales A/c (Being goods sold to Manas Rs, 16,000, wrongly recorded in purchase book as Rs. 10,000 and debited to his account as Rs. 1,000, now rectified)	Dr. Dr.	11,000 15,000	10,000 16,000
(b)	Furniture A/c Suspense A/c To Noor A/c To Purchase A/c (Being furniture purchased Rs. 6,000, wrongly recorded in purchase account as Rs. 5,000 and debited Noor's account Rs. 2,000, now rectified)	Dr. Dr.	6,000 7,000	8,000 5,000



<b>Date</b>	<b>Particulars</b>	<b>L.F.</b>	<b>Debit (Rs.)</b>	<b>Credit (Rs.)</b>
(c)	Sales A/c Dr. Rai A/c Dr. To Return Outwards A/c (Being goods returned to Rai Rs. 3,000, wrongly recorded in sales book as Rs. 1,000, now rectified)		1,000 2,000	3,000
(d)	Manish A/c Dr. Sales A/c Dr. Maneesh A/c Dr. To Machinery A/c To Suspense A/c (Being old machinery sold to Maneesh Rs. 2000, wrongly recorded in sales account as Rs. 1,200, and credited to Manish's account as Rs. 1,200, now rectified)		1,200 1,800 2,000	2,000 3,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(e)	Return Inwards A/c To Purchase A/c (Being total of return inward book, wrongly posted to purchase book, now rectified)	Dr.	2,800	2,800

**SUSPENSE ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(a)	To Sales A/c	11,000	(d)	By Sundries A/c (Manish, Sales, Maneesh)	3,000
(b)	To Noor A/c	7,000		By Balance c/d	15,000
		18,000			18,000