



RECTIFICATION ENTRIES IN JOURNAL

Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(a)	Sales A/c Dr. To Suspense A/c (Being the net balance of sales book overcast by Rs. 400, now rectified)		400	400
(b)	Machinery A/c Dr. To Wages A/c To Suspense A/c (Being wages paid for installation of machinery Rs. 500 wrongly posted to wages as Rs. 50, now rectified)		500	50 450
(c)	Machinery A/c Dr. Suspense A/c Dr. To Purchase A/c To R & Co. A/c (Being purchase of machinery from R & Co. Rs. 10,000 wrongly posted to purchase account as Rs. 6,000 and posted to R & Co. account as Rs. 1,000, now rectified)		10,000 5,000	6,000 9,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(d)	Mohan A/c Dr. To Sales A/c To Purchase A/c (Being goods sold to Mohan on credit wrongly posted in purchase account, now rectified)		10,000	5,000 5,000
(e)	Sales A/c Dr. To Purchase Return A/c (Being goods return to Ram, wrongly recorded as sales to Ram, now rectified)		1,000	1,000
(f)	Purchase A/c Dr. Sales A/c Dr. To Suspense A/c (Being credit purchase was wrongly recorded in sales book only, now rectified)		6,000 6,000	12,000



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(g)	Purchase A/c Dr. Sales A/c Dr. To M & Co. A/c To Suspense A/c (Being purchased goods from M & Co. Rs. 6,000, wrongly recorded in sales book as Rs. 2,000 and credited to M & Co. account Rs. 1,000, now rectified)		6,000 2,000	5,000 3,000
(h)	Raman A/c Dr. Raghavan A/c Dr. To Suspense A/c (Being goods sold to Raman Rs. 4,000, wrongly recorded to the credit of Raghavan's account as Rs. 1,000, now rectified)		4,000 1,000	5,000
(i)	Noor A/c Dr. To Allowance A/c (Being bill dishonoured received from Noor, wrongly recorded to allowance account, now rectified)		1,600	1,600



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(j)	Bills Payable A/c Dr. To Manu A/c (Being amount of bills payable paid to Manu, wrongly debited to Manu's account, now rectified)		5,000	5,000
(k)	Sales A/c Dr. Suspense A/c Dr. To Furniture A/c (Being old furniture sold for Rs. 3,000, wrongly posted in sales book Rs. 1,000, now rectified)		1,000 2,000	3,000
(l)	Depreciation A/c Dr. To Furniture A/c (Being depreciation on furniture was not recorded, now rectified)		800	800



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
(m)	Building A/c To Purchase A/c (material) To Wages A/c (Being Rs. 10,800 material and Rs. 3,000 wages used for construction of building not recorded, now rectified)	Dr.	13,000	10,000 3,000

SUSPENSE ACCOUNT

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
(c)	To Purchase A/c	5,000	(a)	By Sales A/c	400
(k)	To Furniture A/c	2,000	(b)	By Machinery A/c	450
	To balance c/d	13,850	(f)	By Purchase A/c	6,000
				By Sales A/c	6,000
			(g)	By Purchase A/c	3,000
			(h)	By Raman A/c	4,000
				By Raghavan A/c	1,000
		20,850			20,850