

Correcting Errors in Journal Entries

LO9

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	27	Advertising Expense	C10			5	5	00				
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13	28	Supplies	C11			3	0	0	00			
14		Cash							3	0	0	00
15	29	Cash	T29			4	3	0	0	00		
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17	31	Miscellaneous Expense	C12			3	5	00				
18		Postage Expense				2	3	00				
19		Cash							5	8	00	

3. Sometimes several correct entries are recorded after an incorrect entry is made. The next blank lines are several entries later. Draw neat lines through all incorrect parts of the entry. Record the correct items on the same lines as the incorrect items, directly above the canceled parts as shown on line 16.

Journal Entries Rectification Errors

Roman Wölfel



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