



Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Mridula Dr. To Sales A/c (Credit sales to Mridula omitted to be recorded in the books earlier, now recorded)		5,000	5,000
	(ii) Purchases A/c Dr. To Nayna (Credit purchases from Nayna omitted to be recorded in the books earlier, now recorded)		8,000	8,000
	(iii) Priya Dr. To Purchases Return/Return Outwards A/c (Goods returned to Priya omitted to be recorded in the books earlier, now recorded)		12,000	12,000
	(iv) Sales Return/Return Inwards A/c Dr. To Rashi (Goods returned from Rashi omitted to be recorded in the books earlier, now recorded)		10,000	10,000