



<b>Date</b>	<b>Particulars</b>	<b>LF</b>	<b>Debit Amount (₹)</b>	<b>Credit Amount (₹)</b>
	(i) Sales A/c Dr. To Mridula (Credit sales to Mridula wrongly recorded excess earlier, now rectified)		400	400
	(ii) Nayna Dr. To Purchases A/c (Credit purchases from Nayna wrongly recorded excess earlier, now rectified)		800	800
	(iii) Purchases Return/Return Outwards A/c Dr. To Priya (Goods returned to Priya wrongly recorded excess earlier, now rectified)		200	200
	(iv) Rashi Dr. To Sales Return/Return Inwards A/c (Goods returned from Rashi wrongly recorded excess earlier, now rectified)		1,000	1,000