Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Ram Dr.		5,000	
	To Sales A/c			2,500
	To Purchases A/c			2,500
	(Credit sales to Ram wrongly passed through the Purchases Book earlier, now rectified)			
	(ii) Purchases A/c Dr.		1,000	
	Sales A/c Dr.		1,000	
	To Shyam			2,000
	(Credit purchase of goods from Shyam wrongly passed through the Sales Book earlier, now rectified)			
	(iii) Mohan Dr.		2,200	
	To Purchases Return/Return Outwards A/c			1,100
	To Sales Return/Return Inwards A/c			1,100
	(Return of goods to Mohan was wrongly passed through the Sales Return Book earlier, now rectified)			
	(iv) Purchases Return/Return Outwards A/c Dr.		500	
	Sales Return/Return Inwards A/c Dr.		500	
	To Ganesh			1,000
	(Return of goods by Ganesh wrongly entered in Purchases Return Book earlier, now rectified)			