



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To A (₹5,400 received from A by mistake debited his account earlier, now rectified)		10,800	10,800
	(ii) Suspense A/c Dr. To Return Inwards/Sales Return A/c (Error in totalling the Sales Return Book rectified)		800	800
	(iii) Repairs A/c Dr. To Motor Car A/c To Suspense A/c (₹2,740 paid for repairs to motor car by mistake debited Motor Car Account by ₹1,740 earlier, now rectified).		2,740	1,740 1,000
	(iv) Shyam Dr. To Return Outwards/Purchases Return A/c To Return Inwards/Sales Return A/c (Goods Returned to Shyam by mistake recorded in the Returns Inward Book earlier, now rectified)		3,000	1,500 1,500