



Solution

Date	Particulars	LF	Debit Amount (₹)	Credit Amount (₹)
	(i) Suspense A/c Dr. To Ganga A/c (₹470 received from Ganga wrongly posted to her debit as ₹740 earlier, now corrected)		1,210	1,210
	(ii) Mr. John Dr. To Suspense A/c (Error in totalling the Mr. John ledger rectified)		550	550
	(iii) Expenses Payable A/c Dr. To Suspense A/c (Cheque from Brown for ₹3,000 wrongly credited Expenses Payable Account earlier, now corrected)		3,000	3,000
	(iv) Return Inwards/Sales Return A/c Dr. Return Outwards/Purchases Return A/c Dr. To Mridul (Goods returned by Mridul wrongly entered in the Returns Outward Book earlier, now rectified).		225 225	450