

Subsidiary book

1. From following transactions, prepare a purchase book in the book of Harishkumar.

2024

- March 1. Goods of ₹ 10,000 purchased from Mahesh on one month credit.
2. Goods of ₹ 15,000 purchased from Hasmukhbhai at 10% trade discount. Invoice no. 15.
6. Goods of ₹ 8000 purchased from Manish for cash.
14. Place an order with Navin for supply goods of ₹ 10,000 at 20% trade discount.
18. Furniture of ₹ 6000 purchased from Shreeji Furniture Mart on one month credit.
20. Navin supplied goods as per order and sent his invoice no. 314 after adding railway Freight of ₹ 1200.
23. Goods of ₹ 4000 purchased at 5% cash discount
25. Goods of ₹ 16,000 purchased from Babulal at 10% trade discount and paid half of the amount immediately by cheque.
28. Goods of ₹ 6000 purchased from Lalit at 10 % trade discount and 5% cash discount. Amount of bill paid immediately.
30. Goods of ₹ 3000 purchased from Rajesh. Bill No. 101.

2 : From the Furniture Mart. Shreeji Furniture Mart deals in purchase and sales of tables, chairs and cupboard.

2024

- April 1. Purchased from Shri Ram Furniture Mart, 10 pieces table at ₹ 1000 per piece, 15 pieces chairs at ₹ 600 per piece and 5 pieces cupboard at ₹ 3000 per piece. Credit period 1 month and invoice No. 99.
5. Purchased from Shree Krishna Furniture Mart 10 pieces table at ₹ 1200 per piece and 12 pieces cupboard at ₹ 2500 per piece at 10 % trade discount. Invoice no. 126 received. Half of the amount is paid immediately by cash.
10. A cycle purchased from Shivam Cycle Stores at ₹ 3500.
20. Purchased chairs of ₹ 10,000 at 10% trade discount and 5% cash discount from Rahim Furniture and amount is paid immediately.
25. An order placed with Shree Ambey Furniture Trading Co., 20 pieces table at ₹ 900 per piece and 5 pieces chairs at ₹ 700 per piece.
30. Purchased from Maheshbhai 5 pieces table at ₹ 1200 per piece, 20 pieces chairs at ₹ 600 per piece and 8 cupboards at ₹ 2500 per piece at 10% trade discount. Bill no. 500

3. Shri Jagdish Hardware stores dealing with iron. From the following transactions, prepare its sales book.

2024.

- June 1. Sold goods of ₹ 13,000 to Manan on 3 months credit and sent bill number 1967.
6. Sold goods of ₹ 8000 at 5% trade discount to Anand stores. Labour of 300. Bill no. 1970.
10. Sold goods of ₹ 5000.
20. Sold a machinery of ₹ 20,000 to Bharat for 16,000.
25. Sold goods of ₹ 9000 at 10% trade discount to Ashwin. Ashwin paid 50% of the amount immediately.
27. Sold goods of 11,000 to Roshan at 10% cash discount by cash.
29. Mohit placed an order for supply of goods of ₹ 10,000.
30. Sold goods of ₹ 30,000 at 10 % trade discount to Khusboo and with a condition that she will be given 5% cash discount, if she pays the amount of Bill within 30 days. Bill no. 1995 sent to Khusboo.

4. From the following transactions of Shri Bhavna Telecom prepare a columnar sales book. Bhavna Telecom sells mobile, cordless phones and simple telephones.

2024.

- July 1. Sold to Bharat 5 mobiles at ₹ 9000 per piece, 5 cordless phones at ₹ 4000 per piece and 10 simple telephones at ₹ 2000 per piece. Invoice no. 101 and credit period is 2 months.
7. Sold 3 mobiles at ₹ 8000 per piece and 2 simple phones at ₹ 1800 per piece.
15. Sold to Dipak 4 mobiles at ₹ 7500 per piece and 10 simple phones at ₹ 1700 per piece, all at 10 % trade discount. Credit period 3 months. Invoice no. 105.
20. A machine sold to Mahendra at ₹ 12,000 and credit period is 1 month.
23. Sold to Arvind 8 mobiles at ₹ 9000 each and 10 cordless phones at ₹ 1900 each. Trade discount is 10%. Arvind Paid 50% of the amount immediately. Invoice no. 115.
26. Shri Ghansyam placed an order for supply of 5 mobiles at ₹ 8500 and 10 simple Phones at ₹ 2100 each.
28. Goods sent to Shri Ghansyam as per his order. Invoice no. 120.
31. Sold to Milan 2 mobiles at ₹ 7000 each and 3 cordless phones at ₹ 3500 each by cash.

5. From the following transactions prepare purchase book, sales book, purchase returns book and sales return book in the book of Shri Hasmukhbhai.

2024.

- January 1. Purchased goods of ₹ 10,000 from Dhruvil at 10% trade discount. Bill no. 110.
3. Purchased goods of ₹ 4000 from Komal at 10% cash discount. Credit 2 months.
7. Sold goods of ₹ 8000 to Sajan at 5% trade discount and 2% cash discount. Invoice no. 90.
10. Purchased goods of ₹ 4000. Cash memo no. 30.
11. Goods of ₹ 2000 returned by Sajan for which credit note no. 15 was sent to him.
15. 10% goods returned to Dhruvil and debit note no. 16 sent to him.
16. Purchased furniture of ₹ 5000 from Shree Bahuchar Furniture Mart.
18. Purchased goods of ₹ 30,000 from Nirmi and half of the amount paid immediately.
19. The entire goods purchased from Nirmi sold to Haily for ₹ 36,000 at 10% trade discount. Invoice no. 100. Credit period of 3 months.
20. Haily returned half of the goods sold to her and same were returned to Nirmi.
21. Kanu placed an order for supplying goods of ₹ 12,000 at 10% trade discount.
24. Supplied goods to Kanu for his order. ₹ 300 added for labour. Invoice 102.
25. Cash purchase ₹ 20,000 and cash sales ₹ 25,000.
31. Kanu returned half of the goods sold to him and it was agreed to give rebate of carriage in proportion.

6. From the following transactions, prepare columnar purchase book, sales book, Purchase returns book and sales returns book in the book of Shree Pushpa Trading Company, Which deals in cereals.

2024.

- Sep 1. Purchased from Bhavna Trading Company 1000 kg of Wheat at ₹ 20 per kg, 400 kgs of Rice at ₹ 40 per kg and 500 kg Bajra at ₹ 15 per kg at 10% trade discount.
3. Purchased from Pratibha traders 500 kg of Wheat at ₹ 25 per kg and 300 kg of Bajra at ₹ 12 per kg on 1 month credit. Invoice no. 223.
8. Sold to Khushi Traders 700 kg Wheat at ₹ 30 per kg and 200 kg Rice at ₹ 50 per kg. Trade discount 10%. Invoice no. 102.
12. Purchased from Ram-Rahim Trading Company 300 kg Wheat at ₹ 15 per kg. 50% of the amount paid immediately. Invoice no. 250.
15. Khushi Traders returned 100 kg Wheat as the same was of inferior quality. Issued Credit note no. 10 was given for the same.
18. Goods received back from Khushi Traders was sent to Pratibha Traders. Debit Note no. 15.

20. Purchased 400 kg Wheat at ₹ 20 per kg from Hetvi Traders on cash. Cash discount 10 %. Invoice no. 40.

21. 50 kg Wheat returned to Hetvi Traders and immediately cash received.

23. Purchased from Pooja Traders 500 kg Rice at ₹ 60 per kg and 1000 kgs Bajra at ₹ 18 per kg. Trade discount 10%, credit 1.5 month. Invoice no. 301.

25. 50 % of the goods purchased from Pooja Traders were sold to Prarthna Traders, by adding 20% profit. Invoice No. 115. 50% of the amount was paid immediately by Prarthna Traders. 27. Prarthna Traders returned 50% of the goods which was immediately returned to Pooja Traders.

30. Archana Trading Company placed an order for supplying 800 kgs Wheat at ₹ 30 Per kg and 400 kg Rice at ₹ 70 per kg.