

## UNIT – 4 SUBSIDIARY BOOKS

### LEARNING OUTCOMES

**After studying this chapter, you will be able to:**

- ◆ Understand the techniques of recording transactions in Purchase Book, Sales Book; Returns Inward Book and Returns Outward Book; Bills Receivable and Bills Payable Book.
- ◆ Learn the technique of posting from Subsidiary Books to Ledger.
- ◆ Understand that even if subsidiary books are maintained, journalisation is required for many other transactions and events.
- ◆ Learn the difference between the subsidiary books and principal books.

### UNIT OVERVIEW

#### Principle books

- Ledger
- Cash books

#### Subsidiary books

- Purchases and Sales book, Purchase and Sales return books
- Bill payable and Bills receivable books
- Journal Proper



## 4.1 INTRODUCTION

In a business, most of the transactions generally relate to receipts and payments of cash, sale of goods and their purchase. It is convenient to keep a separate register for each such class of transactions one for receipts and payments of cash, one for purchase of goods and one for sale of goods. A register of this type is called a book of original entry or of prime entry. The transactions recorded in such books will not require journal entries. The system by which transactions of a class are first recorded in the specified book, specially meant for it and on the basis of which ledger accounts are then prepared is known as the Practical System of Book keeping or even the English System. It should be noted that in this system, there is no departure from the rules of the double entry system.

These books of original or prime entry are also called subsidiary books since ledger accounts are prepared on their basis without further processing of ledger posting. Normally, the following subsidiary books are used in a business:

- (i) Cash Book to record receipts and payments of cash, including receipts into and payments out of the bank.
- (ii) Purchases Book to record credit purchases of goods dealt in or of the materials and stores required in the factory.
- (iii) Purchase Returns Book to record the returns of goods and materials previously purchased.
- (iv) Sales Book to record the sales of the goods dealt in by the firm.
- (v) Sale Returns Book to record the returns of goods made by the customers sold to them earlier.
- (vi) Bills Receivable Book to record the receipts of promissory notes or hundies from various parties.
- (vii) Bills Payable Book to record the issue of the promissory notes or hundies to other parties.
- (viii) Journal (proper) to record the transactions which cannot be recorded in any of the seven books mentioned above.

It may be noted that in all the above cases the word "Journal" may be used for the word "book".

### Advantages of Subsidiary Books

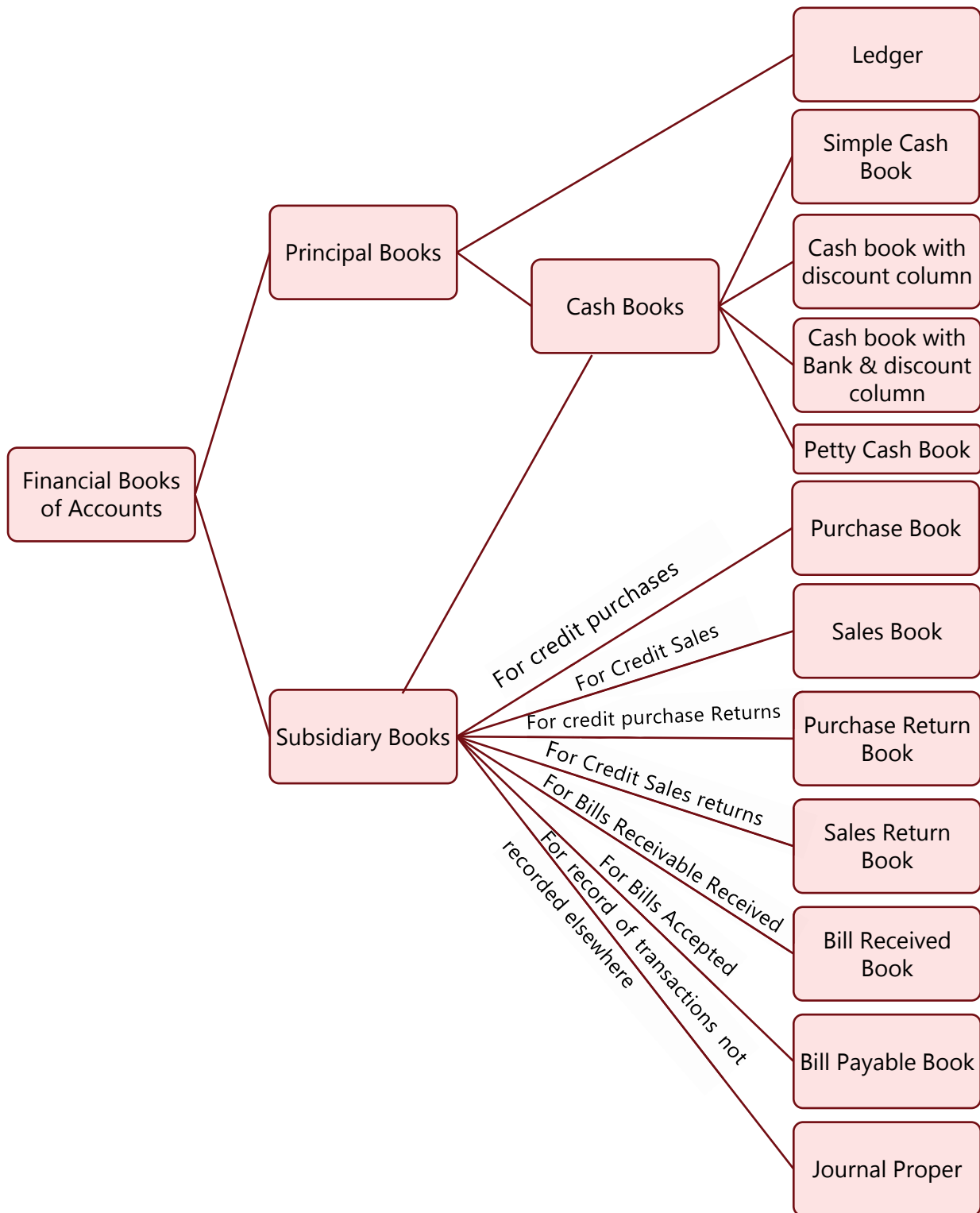
The use of subsidiary books affords the undermentioned advantages:

- (i) **Division of work:** Since in the place of one journal there will be so many subsidiary books, the accounting work may be divided amongst a number of clerks.
- (ii) **Specialization and efficiency:** When the same work is allotted to a particular person over a period of time, he acquires full knowledge of it and becomes efficient in handling it. Thus the accounting work will be done efficiently.
- (iii) **Saving of the time:** Various accounting processes can be undertaken simultaneously because of the use of a number of books. This will lead to the work being completed quickly.
- (iv) **Availability of information:** Since a separate register or book is kept for each class of transactions, the information relating to each class of transaction be available at one place.
- (v) **Facility in checking:** When the trial balance does not agree, the location of the error or errors is facilitated by the existence of separate books. Even the commission of errors and frauds will be checked by the use of various subsidiary books.



## 4.2 DISTINCTION BETWEEN SUBSIDIARY BOOKS AND PRINCIPAL BOOKS

The books in which transactions are first recorded to enable further processing are called subsidiary books. The ledger and the cash book are the principle books since they furnish information for preparation of the trial balance and financial statements. The following chart will help you in understanding the difference between Subsidiary Books and Principal Books.





### 4.3 PURCHASES BOOK

To record the credit purchases of goods dealt in or materials used in the business, a separate register called the Purchases Book or the Purchases Journal, is usually maintained by firms. The format is given below:

Date	Particulars	Details ₹	Amount ₹

It should be remembered that:

- (i) Cash purchases are not entered in this book since these will be entered in the cash book; and
- (ii) Credit purchases of items other than goods or materials, such as office furniture or typewriters are journalised - they are not entered in the Purchases Book.

The particulars column is meant to record the name of the supplier and name of the articles purchased and the respective quantities. The amount in respect of each article is entered in the details column. After totalling the various amounts included in a single purchase, the amount for packing, or other charges is added and the amount for trade discount is deducted. The net amount is entered in the amount column. The total in the amount column shows the total purchase made in a period.

#### ILLUSTRATION 1

*The Rough Book of M/s. Narain & Co. contains the following :*

**2022**

- Feb.**
1. Purchased from Brown & Co. on credit :  
     5 gross pencils @ ₹100 per gross,  
     1 gross register @ ₹240 per doz.  
     Less : Trade Discount @ 10%
  2. Purchased for cash from the Stationery Mart;  
     10 gross exercise books @ ₹300 per doz.
  3. Purchased computer for office use from M/s. office  
     Goods Co. on credit for ₹30,000.
  4. Purchased on credit from The Paper Co.  
     5 reams of white paper @ ₹100 per ream.

10 reams of ruled paper @ ₹150 per ream.

Less : Trade Discount @ 10%

5. Purchased one dozen gel pens @ ₹15 each from  
M/s. Verma Bros. on credit.

Make out the Purchase Book of M/s. Narain & Co.

### SOLUTION

#### Purchases Book

Date	Particulars	Details	Amount
<b>2022</b>		₹	₹
Feb. 1	M/s. Brown & Co.		
	5 gross pencils @ ₹ 100 per gross	500.00	
	1 gross register @ ₹ 240 per doz.	<u>2880.00</u>	
		3380.00	
	Less : 10% trade discount	<u>(338)</u>	3,042
"4	The Paper Co.		
	5 reams white paper @ ₹ 100 per ream	500.00	
	10 reams ruled paper @ ₹ 150 per ream	<u>1500.00</u>	
		2,000.00	
	Less : 10% trade discount	<u>(200.00)</u>	1,800
5	M/s. Verma Bros.		
	1 doz. gel pens @ ₹ 15 each	180	<u>180</u>
		Total	5022

**Note :** Purchases of cash and purchase of computer are not recorded in the Purchase Book.

### ILLUSTRATION 2

Enter the following transactions in Purchase Book and post them into ledger.

**2022**

- April 4 Purchased from Ajay Enterprises, Delhi  
100 Doz. Rexona Hawai Chappal @ ₹ 120 per doz.  
200 Doz. Palki Leather Chappal @ ₹ 300 per Doz.

Less : Trade discount @ 10%

Freight charged ₹ 150.

April 15 Purchased from Balaji Traders, Delhi

50 doz. Max Shoes @ ₹ 400 per doz.

100 pair Sports Shoes @ ₹ 140 per pair.

Less : Trade discount @ 10%.

Freight charged ₹ 200.

April 28 Purchased from Tripti Industries, Bahadurgarh

40 pair leather shoes @ ₹ 400 per pair

100 doz. Rosy Hawai Chappal @ ₹ 180 per doz.

Less : Trade discount @ 10%.

Freight charged ₹ 100.

### SOLUTION

#### Purchase Book

Date 2022	Particulars	Details	Gross Amount	Trade Discount	Net Price	Freight	Total Amount
April 4	Ajay Enterprises						
	100 doz Rexona Hawai chappal @ ₹ 120 per doz - ₹ 12,000	12,000					
	200 doz Palki Leather Chappal @ ₹ 300 per doz - ₹ 60,000	60,000					
	Less: trade discount @ 10%		72,000	7,200	64,800	150	64,950
April 15	Balaji Traders, Delhi						
	50 doz max Shoes @ ₹ 400 per doz - ₹ 20,000	20,000					
	100 pair Sports shoes @ ₹ 140 per pair - ₹ 14,000	14,000					
	Less: Trade discount @ 10%		34,000	3,400	30,600	200	30,800

April 28	Tripti Industries, Bahadurgarh						
	40 pair Leather shoes @ ₹ 400 per pair - ₹ 16,000	16,000					
	100 doz Rosy Hawai Chappal: @ ₹ 180 per doz - ₹ 18,000	18,000					
	Less: Trade discount @ 10%		<u>34,000</u>	<u>3,400</u>	<u>30,600</u>	<u>100</u>	<u>30,700</u>
			1,40,000	14,000	1,26,000	450	1,26,450

**Ledgers**Dr. **Purchases A/c** Cr.

2022		₹	2022		₹
April 30	To amount as per purchase book	1,26,000			

Dr. **Freight A/c** Cr.

2022		₹	2022		₹
April 30	To amount as per purchase book	450			

Dr. **Ajay Enterprises** Cr.

2022		₹	2022		₹
			April 4	By Purchase A/c (From Purchase Book)	64,800
				By Freight A/c (From Purchase Book)	150

Dr. **Balaji Traders** Cr.

2022		₹	2022		₹
			April 15	By Purchase A/c (From Purchase Book)	30,600
				By Freight A/c (From Purchase Book)	200



Dr. **Tripati Industries** Cr.

2022		₹	2022		₹
			April 28	By Purchase A/c (From Purchase Book)	30,600
				By Freight A/c (From Purchase Book)	100

## POSTING THE PURCHASES BOOK

The Purchases Book shows the names of the parties from whom goods have been purchased on credit. These parties are now trade payables. Their accounts have to be credited for the respective amounts shown in the purchase book. The total of the amounts column shows the credit purchases made in a period. The amount is debited to the Purchase Account to indicate receipt of goods. In Illustration 1, the Purchases Account is debited by ₹ 5,022, M/s. Brown & Co. is credited by ₹ 3,042, The Paper Company by ₹1,800 and M/s. Verma Bros. by ₹180. The total of the amounts put on the credit side equals the debit. Thus the double entry is completed.



## 4.4 SALES BOOK

The Sales Book is a register specially kept to record credit sales of goods dealt in by the firm, cash sales are entered in the Cash Book and not in the Sales Book. Credit sales of items other than the goods dealt in by the firm are not entered in the Sales Book rather they are journalised. The rules are the same as for the Purchases Book.

Entries in the Sales Book are also made in the same manner as in the Purchase Book. The particulars column will record the name of the customers concerned together with particulars and quantities of the goods sold. For each item, the amount is entered in the details column; after totalling the amounts for one sale, charges for packing etc; are added and the trade discount, if any is deducted: the net amount is put in the outer column. The total of this column will show the total credit sales for a period.

### ILLUSTRATION 3

*The following are some of the transaction of M/s Kishore & Sons of the year 2022 as per their Waste Book. Make out their Sales Book.*

*Sold to M/s. Gupta & Verma on credit:*

*30 shirts @ ₹ 800 per shirt.*

*20 trousers @ ₹1,000 per trouser.*

Less : Trade Discount @ 10%

Sold furniture to M/s. Sehgal & Co. on credit ₹8,000.

Sold 50 shirts to M/s. Jain & Sons @ ₹800 per shirt.

Sold 13 shirts to Cheap Stores @ ₹750 each for cash.

Sold on credit to M/s. Mathur & Jain.

100 shirts @ ₹750 per shirt

10 overcoats @ ₹5,000 per overcoat.

Less: Trade Discount @ 10%

### SOLUTION

#### Sales Book

Date	Particulars	Details ₹	Amount ₹
2022	M/s. Gupta & Verma		
	30 shirts @ ₹800	24,000	
	20 Trousers @ ₹1,000	20,000	
		44,000	
	Less : 10%	(4,400)	
	Sales as per invoice no. dated .....		39,600
	M/s. Jain & Sons 50 shirts @ ₹800		
	Sale as per invoice no. dated .....		40,000
	M/s Mathur & Jain		
	100 shirts @ ₹750	75,000	
	10 overcoats @ ₹5,000	50,000	
		1,25,000	
	Less : 10%	(12,500)	
	Sales as per invoice no. dated.....		1,12,500
		Total	1,92,100

**Note :** Cash sale and sale of furniture are not entered in Sales Book.

## POSTING THE SALES BOOK

The names appearing in the Sales Book are of those parties which have received the goods. The accounts of the parties have to be debited with the respective amounts. The total of the Sales Book shows the credit sales made during the period concerned; the amount is credited to the Sales Account. In the Illustration 3, ₹ 1,92,100 is credited to the Sales Account; ₹39,600 is debited to M/s. Gupta and Verma ₹40,000 to M/s Jain and Sons and ₹1,12,500 to M/s Mathur & Jain. The amount put on the credit side is equal to the total of the amount put on the debit side. Thus, the double entry principle is followed correctly.



## 4.5 SALES RETURNS BOOK OR RETURNS INWARD BOOK

If customers frequently return the goods sold to them, it would be convenient to record the returns in a separate book, which is named as the Sales Returns Book or the Returns Inward Book. The rules of the book is similar to the Sales Book and entries are also made in the same manner. The following, assumed figures, will illustrate this:

### Returns Inward Book

Date	Particulars	Details	L.F.	Amount
2022				₹
June 7	Sunil Bank & Co.			
	6 Copies-Double Entry			
	Bookkeeping by T.S. Grewal @ ₹ 7	42.00		
	Less : Trade Discount 10%	<u>(4.20)</u>		37.80
	Kailash & Co.			
	1 Copy-Business Methods by R.K. Gupta			<u>3.50</u>
		Total		41.30



## 4.6 PURCHASE RETURNS OR RETURNS OUTWARD BOOK

Such a book conveniently records return of goods or material purchased to the suppliers. However, if the returns are not frequent, it may be sufficient to record the transaction in the journal. The rules of the Purchase Returns or Returns Outward Book is similar to that of the Purchase Book; entries are also similarly made, as the illustration given below shows:

**Returns Outward Book**

Date 2022	Particulars	₹	Amount ₹
June 2	Premier Electric Co.		175.00
	One 36" Usha Ceiling Fan		
" 28	Mohan Electric Co.		
	Ten Iron Heaters	150.00	
	Less : Discount	<u>(15.00)</u>	<u>135.00</u>
	Total		310.00

### POSTING OF THE RETURN BOOKS

The Sales Return Book will show the total of the returns made by customers. The total of the sales returns is in reduction of the sales. Therefore, the amount may be debited to the Sales Account but, usually, a separate account called Returns Inward Account is opened and the total of the sales returns is debited to this accounts. The customers who have returned the goods are credited with the respective amounts.

It should be noted that on goods being received and accepted back from the customers, a credit note is issued to the customers concerned. This shows the amount to be credited to the customer's account.

Similarly, when goods are returned to suppliers they will issue the necessary credit note; also the firm returning the goods will issue a debit note to the supplier, indicating the amount for which the supplier account is being debited.

The total of Returns Outwards Book shows the total purchase returns made. The amount can be credited to the Purchase Account, but in practice, it is credited to a separate account called Purchase Returns or Returns Outward Account. The suppliers whose names appear in the Book have received the goods, so their accounts are debited. This is shown in the illustration given below:

**ILLUSTRATION 4**

Post the following into the ledger

**Returns Outward Book**

<b>Date 2022</b>	<b>Particulars</b>	<b>Details ₹</b>	<b>Amount ₹</b>
Nov. 20	Rajindra Prakash & Sons		
	One 36" Usha Ceiling Fan	200.00	
	Less : Trade Discount @ 10%	<u>(20.00)</u>	180.00
" 30	Modern Electric Company		100.00
	Total		280.00

**SOLUTION****Ledger**

Dr. **Rajindra Parkash & Sons** Cr.

<b>Date 2022</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>	<b>Date</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>
Nov. 20	To Returns Outward A/c (From Returns Outward Book)		180.00				

Dr. **Modern Electric Co.** Cr.

<b>Date 2022</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>	<b>Date</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>
Nov. 30	To Returns Outward A/c (From Returns Outward Book)		100.00				

Dr. **Returns Outward Account** Cr.

<b>Date 2022</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>	<b>Date</b>	<b>Particulars</b>	<b>Folio</b>	<b>Amount</b>
				Nov. 30	By Sundries as per Returns Outward Book		280.00

## BILLS RECEIVABLE BOOKS AND BILLS PAYABLE BOOKS

If the firm usually receives a number of promissory notes or hundies, it would be convenient to record the transaction in a separate book called the Bills Receivable Book. Similarly, if promissory notes or hundies are frequently issued, the Bills Payable Book will be convenient. This will be discussed later.



## 4.7 IMPORTANCE OF JOURNAL

Students are now familiar with the journal. They also know that :

- (i) Cash transactions are recorded in the cash book;
- (ii) Credit purchases of goods or materials are recorded in the purchases book;
- (iii) Credit sales of goods are recorded in the sales book;
- (iv) Returns from customers are recorded in the sale returns book; and
- (v) Returns to suppliers are entered in the purchase returns book.

Bill received or accepted transactions are entered in the bills receivable books or the bills payable books, if these are maintained. Apart from the transactions mentioned above, there are other entries also which have to be recorded. For them the proper place is the journal. In fact, if there is no special book meant to record a transaction, it is recorded in the journal (proper). The role of the journal is thus restricted to the following types of entries:

- (i) **Opening entries** : When books are started for the new year, the opening balance of assets and liabilities are journalised.
- (ii) **Closing entries** : At the end of the year, the profit and loss account is prepared. For this purpose, the nominal accounts are transferred to profit and loss account. This is done through journal entries called closing entries.
- (iii) **Rectification entries** : If an error has been committed, it is rectified through a journal entry.
- (iv) **Transfer entries** : If some amount is to be transferred from one account to another, the transfer will be made through a journal entry.
- (v) **Adjusting entries** : At the end of the year the amount of expenses or income may have to be adjusted for amounts received in advance or for amounts not yet settled in cash. Such an adjustment is also made through journal entries. Usually, the entries pertain to the following:
  - (a) Outstanding expenses, i.e., expenses incurred but not yet paid;

- (b) Prepared expenses, i.e., expenses paid in advance for future period;
- (c) Interest on capital, i.e., the interest on proprietor's investment in the business; and
- (d) Depreciation, i.e., fall in the value of the assets used on account of wear and tear.

For above type of transactions/events, journal entries are necessary.

**(vi) Entries on dishonour of Bills :** If someone who accepted a promissory note (or bill) is not able to pay in on the due date, a journal entry will be necessary to record the non-payment or dishonour of bills.

**(vii) Miscellaneous entries :** The following entries will also require journalising:

- (a) Credit purchase of items other than goods dealt in or materials required for production of goods e.g. credit purchase of furniture or machinery will be journalised.
- (b) An allowance to be given to the customers or a charge to be made to them after the issue of the invoice.
- (c) Receipt or issue of promissory notes, if separate bill books have not been maintained.
- (d) If an amount becomes irrecoverable, say, because, of the customer becoming insolvent.
- (e) Effects of accidents such as loss of property by fire.
- (f) Transfer of net profit to capital account.

### ILLUSTRATION 5

From the following transactions, prepare the Purchases Returns Book of Alpha & Co., a saree dealer :

Date	Debit Note No.	Particulars
04.01.2022	101	Returned to Goyal Mills, Surat - 5 polyester sarees @ ₹ 1,000.
09.01.2022		Garg Mills, Kota - accepted the return of goods (which were purchased for cash) from us - 5 Kota sarees @ ₹ 400.
16.01.2022	102	Returned to Mittal Mills, Bangalore - 5 silk sarees @ ₹ 2,600.
30.01.2022		Returned one computer (being defective) @ ₹ 35,000 to B & Co.

**SOLUTION****Purchase Returns Book**

Date	Debit Note No.	Name of supplier	L.F.	Amount
2022				
Jan. 4	101	Goyal Mills, Surat		5,000
Jan. 16	102	Mittal Mills, Bangalore		13,000
Jan. 31		Purchases Returns Account (Cr.)		18,000

**SUMMARY**

- ◆ Instead of recording all journal entries in one register, it is better to categorize the entries on the basis of type of transactions.
- ◆ Various subsidiary books are maintained so as to record transactions of one type in each register. These are also called books of original entry or prime entry.
- ◆ Example of subsidiary books are purchases book, sales book, purchase returns books, sales returns book, bills receivable book, bills payable book etc. On the basis of these subsidiary books, the ledger accounts are prepared.

**TEST YOUR KNOWLEDGE****True and False**

1. *Transactions recorded in the purchase book include only purchases of goods on credit transactions.*
2. *Transactions regarding the purchase of fixed asset are recorded in the purchase book.*
3. *Cash sales are recorded in the sales book.*
4. *Subsidiary books are also known as the books of original entry.*
5. *Bills receivable book is a subsidiary book.*
6. *Return inward book is also known as purchase return book.*
7. *Purchase of a second hand machinery will be recorded in purchase book.*
8. *Total of sales return book may be posted to the debit side of sales account.*
9. *If the sales are on a frequent basis, the transactions are recorded in the sales book.*



**Multiple Choice Questions**

1. In Purchases Book, the record is in respect of \_\_\_\_\_
  - (a) Cash purchase of goods.
  - (b) Credit purchase of goods dealt in.
  - (c) All purchases of goods.
2. The Sales Returns Book records \_\_\_\_\_
  - (a) The return of goods purchased.
  - (b) Return of anything purchased.
  - (c) Return of goods sold.
3. The Sales Book \_\_\_\_\_
  - (a) Is a part of journal.
  - (b) Is a part of the ledger.
  - (c) Is a part of the balance sheet.
4. The weekly or monthly total of the Purchase Book is \_\_\_\_\_
  - (a) Posted to the debit of the Purchases Account.
  - (b) Posted to the debit of the Sales Account.
  - (c) Posted to the credit of the Purchases Account.
5. The total of the Sales Book is posted to \_\_\_\_\_
  - (a) Credit of the Sales Account.
  - (b) Credit of the Purchases Account.
  - (c) Credit of the Capital Account.
6. In which book of original entry, will you record an allowance of ₹50 which was offered for an early payment of cash of ₹1,050 \_\_\_\_\_.
  - (a) Sales Book
  - (b) Cash Book
  - (c) Journal Proper (General Journal)

7. A second hand motor car was purchased on credit from B Brothers for ₹10,000 will be recorded in \_\_\_\_\_.
- (a) Journal Proper (General Journal)
  - (b) Sales Book
  - (c) Cash Book
  - (d) Purchase Book
8. In which book of original entry, will you record a bills receivable of ₹1,000, which was received from a debtor in full settlement for a claim of ₹1,100, is dishonoured \_\_\_\_\_.
- (a) Purchases Return Book
  - (b) Bills Receivable Book
  - (c) Journal Proper (General Journal)

### Theory Questions

- 1 Which subsidiary books are normally used in a business?
- 2 What are the advantages of subsidiary books?

### Practical Questions

- 1 Enter the following transactions in Sales Book of M/s. Pranat Engineers Ltd., Delhi.  
2022  
Jan. 2. Sold to M/s. Ajanta Electricals, Delhi 5 pieces of Ovens @ ₹6,000/- each less Trade discount @ 10%.  
8 Sold to M/s. Electronics Plaza, 10 pieces of Tablets @ ₹8,000/- each less trade discount 5%.  
15 Sold to M/s. Haryana Traders, 5 pieces of Juicers @ ₹3,500/- each less trade discount @ 10%.
- 2 Post into the ledger, the entries of Sales Book prepared in Question 1.

## ANSWERS/HINTS

### True and False

1. True: Since cash purchases are taken to the cash book , it is only credit transactions that are recorded in the purchases book.
2. False: Transactions regarding the purchase of fixed asset are not recorded in the purchase book, only the credit purchases of goods are recorded in it.
3. False: Credit sales are recorded in the sales book.
4. True: Subsidiary books are maintained as an alternate to the journal.
5. True: Bills receivable is one of the subsidiary book.
6. False: Return inward book is also known as sales return book.
7. False: Purchase of a second hand machinery will not be recorded in purchase book.
8. True: Since sales return is reduction from the total sales value, it is debited in the sales account.
9. True: When there are numerous transactions then there are subsidiary books like the sales book where there are recorded instead of regular journal entries.

### Multiple Choice Questions

1.	(b)	2.	(c)	3.	(a)	4.	(a)	5.	(a)	6.	(b)
7.	(a)	8.	(c)								

### Theoretical Questions

1. Refer para 4.1 of this unit for subsidiary books normally mainlined in a business.
2. For advantages of Subsidiary Books, refer para 4.1 of this unit.

### Practical Problems

#### 1. Sales Book

Date	Particulars	Gross Amount (₹)	Trade Discount (₹)	Net Price (₹)
2022 Jan. 2	M/s. Ajanta Electricals			

8	5 pieces of Ovens @ ₹ 6,000 each Less: 10% discount	30,000	3,000	27,000
	M/s. Electronics Plaza			
15	10 pieces of Tablets @ ₹ 8,000 each, less 5% trade discount	80,000	4,000	76,000
	M/s. Haryana Traders			
	5 pieces of Juicers @ ₹ 3,500 each, less 10% trade discount	<u>17,500</u>	<u>1,750</u>	<u>15,750</u>
		1,27,500	8,750	1,18,750

## 2. Ledger

### M/s. Ajanta Electricals

Date 2022	Particulars	L.F.	Amount (₹)	Date 2022	Particulars	L.F.	Amount (₹)
Jan. 2	To Sales A/c (From Sales Book)		27,000				

### M/s. Electronics Plaza

Date 2022	Particulars	L.F.	Amount (₹)	Date 2022	Particulars	L.F.	Amount (₹)
Jan. 8	To Sales A/c (From Sales Book)		76,000				

### M/s. Haryana Traders

Date 2022	Particulars	L.F.	Amount (₹)	Date 2022	Particulars	L.F.	Amount (₹)
Jan. 15	To Sales A/c (From Sales Book)		15,750				

### Sales Account

Date 2022	Particulars	L.F.	Amount (₹)	Date 2022	Particulars	L.F.	Amount (₹)
				Jan. 31	By Sundries (As per Sales Book)		1,18,750