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Subject: Financial Accounting-I

Unit -II

Subsidiary Journal Books

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Unit-II Subsidiary Journal Books

Learning Objectives:

After studying this study material students would enable to understand:

- ✓ Help to understand the techniques of recording financial transactions in the subsidiary books
- ✓ Help to understand the methods of recording the transaction in cash book
- ✓ Help to understand the method of recording transactions other than cash

2.1 Subsidiary Books: Meaning

The subsidiary books are those books in which business transactions with similar nature are recorded in one place in a chronological order. It is also called books of original entry.

2.2 Need of Subsidiary Books:

1. *Saving Time:* Transactions of the same class like cash transactions, credit sales, credit purchases etc. is recorded through subsidiary books. They do not require any narration. It saves a lot of time.
For example, if sales day book is opened, then the periodical total of the book is to be credited to Sales A/C and the personal accounts of customers is to be debited. As a result, it will save time for posting and narration.
2. *Division of Clerical Labour:* The business transactions will be quickly recorded in the books as separate subsidiary books are maintained by separate clerk following the division of clerical labour.
3. *Error and Fraud Minimization:* By induction of subsidiary books makes the internal check system more active by adopting rotational book writing up. It minimizes the error and detects the frauds.
4. *Further Reference:* Further references of any transaction are facilitated transactions of same natures are brought together in a separate book.
5. *Classified Information:* Every subsidiary book provides information relating to a particular issue the business

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2.3 Types of Subsidiary Books

Subsidiary Books							
Special Journal						General Journal	
Cash Book	Purchase Day Book	Sales Day Book	Purchase Return Book	Sales Return Book	Bills Receivable Book	Bills payable Book	Journal Proper

- *Cash Book*: It records all cash, bank and discount transactions.
- *Purchase Day Book*: It records all credit purchases of goods.
- *Sales Day Book*: It records all credit sales of goods.
- *Purchase Return Book*: It records all returns of goods purchased on credit.
- *Sales Return Book*: It records all returns of goods sold on credit.
- *Bills Receivable Book*: It records all bills of exchanges received from the debtors.
- *Bills Payable Book*: It records all bills of exchanges issued in favour of its creditors.
- *Journal Proper*: It records all such transactions which are not kept under special journal.

(i) *Opening Entries*: Balances from the last years' balance sheet are brought forward at the beginning of the New Year by debiting all assets and crediting all liabilities. The balance of assets over liabilities is called capital. This is called opening entries.

(ii) *Closing Entries*: All the nominal accounts are closed by transferring them into trading and Profit & loss account at the end of the accounting period. This is called closing entries.

(iii) *Adjustment Entries*: Items like outstanding/prepaid expenses and accrued/advance incomes, depreciation of fixed asset, interest on capital are adjusted at the end of the accounting period. This is called adjustment entries

(iv) *Transfer Entries*: Entries passed for transferring one account to the other, are called transfer entries.

(v) *Rectification Entries*: In order to rectify the errors that have occurred in the books of accounts, the rectification entries are to pass in the general journal.

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(vi) *Purchase or Sale of Fixed Assets:* Purchase or sale of fixed assets like building, plant, machinery, furniture for business, is passed through general journal.

(vii) *Entries for Dishonoured of Bills:* Dishonoured of a bill due to non payment in due time are recorded under journal proper.

2.4 Examples of Various Subsidiary Books

Example of Purchase Day Book

Prepare a purchase day book from the following information of Mr. Das who is a retailer of electronic goods.

1. On 02.04.2021, purchased from SK Electronics:
 - 1000 pieces of bulbs @ Rs. 20 each
 - 2000 pieces of tube lights @ Rs. 50 each
 - Trade discounts @10%, packing and delivery charges paid Rs. 2000
2. On 10.04.2021 Purchased from KD Electricals:
 - 100 pieces of fans @Rs.3000 each
 - Trade discounts @10%, sales tax @ 20% and Carriage Rs. 1600

In the Books of Mr. Das Purchase Day Book

Date	Particulars	Invoice No.	L.F	Gross Amount (Rs.)	Net Amounts (Rs.)
02.04.21	SK Electronics: 1000 pieces of bulbs @ Rs. 20 each 2000 pieces of tube lights @ Rs. 30 each Less: Trade Discount @10% Add: Packing and delivery charges			20000	74000
				60000	
				80000	
				8000	
10.04.21	KD Electricals: 10 pieces of fans @Rs.3000 each Less: Trade Discount @10%			72000	
				2000	
				30000	
				3000	

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				27000	
	Add: Sales Tax @20%			3400	
				30400	
	Add: Carriage			1600	32000
	Total				106000

Example of Sales Day Book

Prepare a sales day book from the following information of Biswas traders:

1. On 05.04.2021 sold to JK Tea Centre 100 kg of tree @Rs. 100 per kg, less trade discount @10%, sales tax @5%.
2. On 12.04.2021 sold to SS Tea Company 200 kg of special tea @Rs. 150 per kg, less trade discount @10%, sales tax @5% and packing charges were Rs. 1500.

In the Books of Biswas Traders Sales Day Book

Date	Particulars	Invoice No.	L.F	Gross Amount (Rs.)	Net Amounts (Rs.)
05.04.21	JK Tea Centre:				
	100 kg tea @ Rs. 100 per kg			10000	
	Less: Trade Discount @10%			1000	
	Add: Sales tax @5%			9000	
				450	9450
12.04.21	SS Tea Company:				
	200 kg tea @ Rs. 150 per kg			30000	
	Less: Trade Discount @10%			3000	
	Add: Sales tax @5%			27000	
	Add: Packing charges			1350	
				28350	
				1500	29850
	Total				39300

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Example of Purchase Return Book:

Prepare a Purchase Return or Return Outward Book from the following transaction of Mr. Dey

1. On 20.04.2021, 10 kg of green tea @ Rs. 150 per kg returned to X & Co the tea boxes are broken, less trade discount @10% and packing charges of Rs. 350
2. On 25.04.2021, 5 kg of coffee @ Rs. 200 per kg returned to Z&Co as the coffee supplied in inferior quality, less trade discount @10% and freight of Rs. 150.

In the Books of Mr. Dey Purchase Return Book/ Return Outward Book

Date	Particulars	Invoice No.	L.F	Gross Amount (Rs.)	Net Amounts (Rs.)
20.04.21	X & Co:				
	10 kg Tea @ Rs. 150 per kg			1500	
	Less: Trade Discount @10% (boxes are broken)			150	
	Add: Packing Charges			1350	
				350	
25.04.21	Z & Co:				1700
	5 kg Coffee @ Rs. 200 per kg			1000	
	Less: Trade Discount @10% (goods are of inferior quality)			100	
				900	
	Add: Freight			150	1050
	Total				2750

Example of Sales Return Book:

Prepare a Sales Return or Return Inward Book from the following transaction of Mr. Kundu

1. On 21.04.2021, 10 pieces of designer sarees @ Rs. 1500 each returned by A & Co of Singur, being damaged condition, sold at a trade discount @10%.
2. On 24.04.2021, 50 pieces of shirts @ Rs. 400 each returned by D & Co of Howrah, being not according to order, sold at a trade discount @10%.

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In the Books of Mr. Kundu Sales Return Book/ Return Inward Book

Date	Particulars	Invoice No.	L.F	Gross Amount (Rs.)	Net Amounts (Rs.)
21.04.21	A & Co: 10 pieces of sarees @ Rs. 1500 each Less: Trade Discount @ 10% (goods are of inferior quality)			15000 1500	13500
24.04.21	D & Co: 50 pieces of shirts @ Rs. 400 each Less: Trade Discount @ 10% (not according to order)			20000 2000	18000
	Total				31500

Example of Bills Receivable Book

JK & Co, Durgarampur, received the following bills of exchanges in the 1st week of April,2021.

1. On 03.04.2021, a bill of exchange of Rs. 1000 for 3 months at sight from S.Das drawn on him by us on 01.04.2021 payable at Singur.
2. On 06.04.2021, a bill of exchange of Rs. 500 for 2 months after sight from R. Pan drawn by him on S. Sen on 05.04.2021 payable at Hooghly.

Prepare a Bills Receivable Book from the above transactions.

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In the Books of JK & Co Bills Receivable Book

No. of Bill	Date of Receipt	From whom Received	Name of Drawer	Name of Acceptor	Date of Bill	Terms of Bill	L.F.	Where Payable	Nature of Bill	Amount of Bill	Due Date	How Disposed of
	03.04.21	S.Das	Self	S.Das	01.04.21	3 months		Singur	At Sight	1000	04.09.21	
	06.04.21	R.Pan	R.Pan	S.Sen	05.04.21	2 Months		Hooghly	After Sight	500	08.08.21	
										1500		

Example of Bills Payable Book

M/S. Paul Brothers of Kolkata accepted the following bills of exchange in the month of May, 2021

1. On 15.05.2021, A bill of exchange for Rs. 800 for 3 months on demand is accepted in favour of S. Sarkar drawn on 13.05.2021.
2. On 26.05.2021, A bill of exchange is accepted in favour of A. Adak of Rs. 1200 for 2 months drawn on 25.05.2021.

Prepare a Bills Payable Book from the above transactions.

In the Books of M/S Paul Brothers Bills Payable Book

No. of Bill	Date of Acceptance	To whom Given	Name of Drawer	Name of Acceptor	Where Payable	Date of Bill	Terms of Bill	L. F.	Due Date	Amount of Bill	How Disposed of
	15.05.21	S.Sarkar	S.Sarkar	Self		13.05.21	3 months		15.08.21	800	
	26.05.21	A.Adak	A.Adak	Self		25.05.21	2 months		28.07.21	1200	
										2000	

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Examples of Journal Proper:

Example of Opening Entries:

From the following balance sheet of J.Koley of Hooghly as on 31.03.2021 show the opening entries in the journal proper of the books of J. Koley on 01.04.2021

Liabilities	Amount (Rs.)	Assets	Amount (Rs.)
Capital Account	10000	Building	6000
Loans	5000	Planr & Machinery	5000
Sundry Creditors	4000	Stock	4000
Bills Payable	2000	Sundry Debtors	5000
		Cash	1000
	21000		21000

In the Books of J.Koley Journal Proper

Date	Particulars	L.F.	Dr. (Rs.)	Cr. (Rs.)
01.04.21	Building A/C	Dr.	6000	
	Plant & Machinery A/C	Dr.	5000	
	Stock A/C	Dr.	4000	
	Sundry Debtors A/C	Dr.	5000	
	Cash A/C	Dr.	1000	
	To Capital A/C			10000
	To Loan A/C			5000
	To Sundry Creditors A/C			4000
	Bills Payable A/C			2000
	(Being the balance brought forward from the previous year)			

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Example of Closing Entries:

The following balances are extracted from the books of Mr.Tudu as on 31.03.21.

Details	Dr. (Rs)	Cr. (Rs)
Sales		10000
Opening Stock	2000	
Purchase	6000	
Wages	2000	
Carriage inward	500	
Gross profit	2500	
Closing Stock		3000

In the Books of Mr. Tudu Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
31.03.21	Trading A/C Dr.		10500	
	To Opening Stock A/C			2000
	To Purchase A/c			6000
	To Wages A/C			2000
	To Carriage inward A/C (Being the closing entry for the items of direct expenses)			500
31.03.21	Sales A/C Dr.		10000	
	Closing Stock A/C Dr.		3000	
	To Trading A/C (Being the closing entry for the items of direct incomes)			13000
31.03.21	Trading A/C Dr.		2500	
	To Profit & Loss A/C (Being the amount of gross profit transfer to Profit&Loss A/C)			2500

Example of Adjustment Entries:

From the following items pass the adjustment entries in the journal proper as on 31.03.2021

Details	Rs.
Unsold Stock value	5000
Outstanding wages	500
Prepaid rent	600

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Accrued interest	800
Interest on capital	200

In the Books of..... Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
31.03.21	Closing Stock A/C Dr. To Trading A/C (Being Value of unsold stock brought into accounts)		5000	5000
	Wages A/C Dr. To Outstanding Wages A/C (Being the amount of outstanding wages correctly adjusted)		500	500
	Prepaid Rent A/C Dr. To Rent A/C (Being the amount of prepaid rent adjusted duly)		600	600
	Accrued Interest A/C Dr. To Interest A/C (Being the amount accrued interest adjusted now)		800	800
	Interest on Capital A/C Dr. To Capital A/C (Being interest on capital adjusted)		200	200

Example of Rectification Entries:

From the following information pass the rectification entries in the journal proper as on 31.03.2021.

Details	Rs.
Goods sold on credit to Das but debited to Dutta	1000
Salary paid to Pinaki but his personal account is debited	800
Credit purchase of goods from Biswas but credited to Bose	600

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In the Books of..... Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
31.03.21	Dutta A/C Dr. To Das A/C (Being goods sold on credit to Das but debited to Dutta, now rectified)		1000	1000
	Salary A/C Dr. To Pinaki A/C (Being salary paid to Pinaki but his personal account is debited, now rectified)		800	800
	Bose A/C Dr. To Biswas A/C (Being Credit purchase of goods from Biswas but credited to Bose, now rectified)		600	600

Example of Transfer Entries:

From the following information pass the transfer entries in the journal proper

Details
On 15.03.21, debit balance of Rs. 3000 in Das A/C transfer to Koley A/C
On 20.03.21, the amount of drawings of Rs. 500 transferred to capital A/C

In the Books of..... Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
15.03.21	Koley A/C Dr. To Das A/C (Being debit balance of Rs. 3000 in Das A/C transfer to Koley A/C)		3000	3000
20.03.21	Capital A/C Dr. To Drawings A/C (Being the amount of drawings of Rs. 500 transferred to capital A/C)		500	500

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Example of Purchase or Sale of Fixed Assets Entries:

Purchased machinery of Rs. 15000 on credit from SK Traders on 20.03.21

In the Books of..... Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
20.03.21	Machinery A/C To SK Traders A/C (Being machinery purchased of Rs. 15000 on credit from SK Traders)	Dr.	15000	15000

Example of Entry for Bill Dishonoured:

A bill of Rs. 5000 drawn on Paul at 01.01.21 for 3 months after date which was duly accepted by him. But, the bill has been dishonoured due to non payment on due date.

In the Books of..... Journal Proper

Date	Particulars	L.F.	Dr. (Rs)	Cr. (Rs)
03.03.21	Paul A/C To Bills Receivable A/C (Being A bill of Rs. 5000 drawn on Paul at 01.01.21 for 3 months after date which was duly accepted by him. But, the bill has been dishonoured due to non payment on due date)	Dr.	5000	5000

2.5 Cash Book:

Cash book is both subsidiary book and principal book. As and when any cash or bank transactions occur, they are directly recorded in the cash book to date and at the end of the period, it also provides the balance of the book which is shown in the trial balance.

Cash book has three different types: (i) Single Column Cash Book (ii) Double Column Cash Book (iii) Triple Column Cash Book

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Example of Single Column Cash Book:

From the following details of Ashok Santra, prepare a cash book and balance it on the last date of the month of April 2021.

Date	Details	Amount (Rs.)
01.04.21	Cash in hand	2000
02.04.21	Cash sales	8000
05.04.21	Received from Das	8000
15.04.21	Rent paid	1000
20.04.21	Paid to Ram	2000
25.04.21	Furniture purchased	10000

In the books of Ashok Santra Cash Book (Single Column)

Dr.				Cr.			
Date	Particulars	L. F.	Amount (Rs.)	Date	Particulars	L. F.	Amount (Rs.)
2021				2021			
April 1	To Balance b/d		2000	April 15	By Rent A/C		1000
2	To Sales A/C		8000	20	By Ram A/C		2000
5	To Das A/C		8000	25	By Furniture A/C		10000
				30	By Balance c/d		5000
			18000				18000
May 1	To Balance b/d		5000				

Example of Double Column Cash Book:

From the following details of Amal Barman, prepare a cash book and balance it on the last date of the month of May 2021.

Date	Details	Amount (Rs.)
01.05.21	Cash in hand	6000
	Bank overdraft	2000
02.05.21	Cash sales	5000
03.05.21	Cash deposited into the bank	4000
15.05.21	Received from Das in cash	8000
16.05.21	Salary paid by cheque	1000

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20.05.21	Withdraw from bank for personal use	500
25.05.21	Furniture purchased	7000
26.05.21	Paid to Ram in cash	1000

In the books of Amal Barman Cash Book (Double Column)

Dr.

Cr.

Date	Particulars	L. F.	Cash (Rs.)	Bank (Rs.)	Date	Particulars	L. F.	Cash (Rs.)	Bank (Rs.)
2021					2021				
May 1	To Balance b/d		6000	-	May 1	By Balance b/d		-	2000
2	To Sales A/C		5000	-	3	By Bank A/C	C	4000	-
3	To Cash A/C	C	-	4000	16	By Salary A/C		-	1000
15	To Das A/C		8000	-	20	By Drawings A/C		-	500
					25	By Furniture A/C		7000	-
					26	By Ram A/C		1000	-
					31	By Balance c/d		7000	500
			19000	4000				19000	4000
June 1	To Balance b/d		7000	500					

Example of Triple Column Cash Book:

From the following details of Amit Das, prepare a cash book and balance it on the last date of the month of June 2021.

Date	Details	Amount (Rs.)
01.06.21	Cash in hand	3000
	Cash at bank	1000
05.06.21	Cash received from Avik & allowed him discount of Rs. 200	2000
08.06.21	Ram settled his account by cheque less discount @ 10%	3600
12.06.21	Cash purchased	1500
15.06.21	Paid to Shyam by cheque and allowed discount of Rs. 100	900
16.06.21	Rent paid in cash	500
20.06.21	Withdraw cash from bank for office use	1000
25.06.21	Cash paid to bank	800
26.06.21	Cash sales	2000

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In the books of Amit Das Cash Book (Triple Column)

Dr.

Cr.

Date	Particulars	L. F.	Cash (Rs.)	Bank (Rs.)	Discou nt(Rs.)	Date	Particulars	L. F.	Cash (Rs.)	Bank (Rs.)	Discou nt(Rs.)
2021						2021					
Jun 1	To Balance b/d		3000	1000	-	Jun 12	By Purchase A/C		1500	-	-
5	To Avik A/C		2000	-	200	15	By Syam A/C		-	900	100
8	To Ram A/C		-	3600	400	16	By Rent A/C		500	-	-
20	To Bank A/C	C	1000	-	-	20	By Cash A/C	C	-	1000	-
25	To Cash A/C	C	-	800	-	25	By Bank A/C	C	800	-	-
26	To Sales A/C		2000	-	-	30	By Balance c/d		5200	3500	-
			8000	5400	600				8000	5400	100
July 1	To Balance b/d		5200	3500							

Petty Cash Book:

Day-to-day small denomination payments under different heads are not recorded in the general cash book of the organization. A small cash book is prepared by taking an advance from head cashier and recording the daily petty payments like postage & telegram, printing & stationary, carriage, cartage, conveyance etc. This cash book is called a petty cash book.

Example of Petty Cash Book:

Prepare a petty cash book from the following information of Ayan Patra for the month of May 2021.

Date	Details	Amount (Rs.)
1.05.21	Received from main cashier	500
2.05.21	Paid taxi fare	50
3.05.21	Purchased stationary	30
5.05.21	Paid office expense	25
10.05.21	Paid for the postage stamp	15
11.05.21	Bus fare paid	10
20.05.21	Paid for telephone repair	50
30.05.21	Carriage charges	30

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In the Books of Ayan Patra Petty Cash Book

Dr.

Cr.

Date	Particulars	C B F	Rs.	Date	Particulars	Rs.	Postage & Stationary	Office Expenses	Travelling Expenses	carriage	Tele Repa r
2021 May 1	To Cash A/C		500	2021 May 2	By taxi Fare	50			50		
				3	By Stationary	30	30				
				5	By Office Expense	25		25			
				10	By Postage	15	15				
				11	stamp	10			10		
				20	By Bus fare	50					50
				30	By Telephone repair	30				30	
					By Carriage charges						
						210	45	25	60	30	50
						290	L.F.	L.F.	L.F.	L.F.	L.F.
			500			500					
June 1	To Balance b/d To Cash A/C		290 210		By Balance b/d						

Summary:

- It is always better to classify the journal entries according to the type of transaction and then record them in various subsidiary books rather than in a single register.
- The various subsidiary books are purchases day book, sales day book, purchase return book, sales return book, bills receivable book bills payable book.
- They are also called books of original entry.

Objective Type Questions

- I. Transaction recorded in purchase day book are available from:
 - (a) Receipt
 - (b) Invoice
 - (c) Debit note
 - (d) Credit note

- II. Cash purchase of goods is recorded in:
 - (a) Purchase day book
 - (b) Journal proper
 - (c) Cash book
 - (d) Stock book

- III. Credit sales return is recorded in:
 - (a) Sale day book
 - (b) Return inward book
 - (c) Return outward book
 - (d) Journal proper

- IV. Which discount is shown in cash book:
 - (a) Trade discount
 - (b) Cash discount
 - (c) Cash & trade discount
 - (d) None of the above

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- V. In which book cash transaction recorded:
- (a) Purchase book
 - (b) Sales book
 - (c) Cash book
 - (d) Journal proper
- VI. Credit side of discount column of triple cash book indicates:
- (a) Discount allowed
 - (b) Discount received
 - (c) Trade discount
 - (d) None of the above
- VII. Closing balance in the cash book indicates:
- (a) Total receipts
 - (b) Total payment
 - (c) Cash in hand
 - (d) Total incomes
- VIII. Asset purchased on credit will be recorded in:
- (a) Special journal
 - (b) Cash book
 - (c) Purchase book
 - (d) Journal proper
- IX. Journal proper is a book of:
- (a) Primary entry
 - (b) Final entry
 - (c) Ledger
 - (d) Special entry
- X. If the number of special journals are increased, then the transactions in the journal proper will:
- (a) Increase
 - (b) Decrease
 - (c) Remain same
 - (d) Fluctuate

[Answer key: I(b), II(a), III(b), IV(b), V(c), VI(b), VII(c), VIII(d), IX(a), X(b)]

Theoretical Questions

- 1) What is subsidiary book?
- 2) What are the types of subsidiary book?
- 3) Mention the advantages of subsidiary book.

Practical Questions

1. Prepare a purchase day book from the following transactions:
 - (i) On 10.01.21, 200 kg of Dal @ Rs. 30 per kg are purchased from Koley & Sons. Packing charges being Rs. 300
 - (ii) On 12.01.21, 400 kg of Atta @ Rs. 25 per kg are purchased from Dutta & Sons. Trade discount @ 10% is to be taken.
 - (iii) On 15.01.21, 150 kg of oil @ Rs. 195 per kg are purchased from the Manna oil mill. Trade discount @ 10%. Freight is Rs. 250.
2. Prepare a sales day book from the following transactions:
 - (i) On 05.01.21, sold to SK electronics, 350 pieces led bulb @ Rs. 80 per piece at a trade discount of 10% and excise duty @ 5%.
 - (ii) On 15.01.21, sold to Bihar Electics, 400 pieces of tube light @ Rs. 50 per piece at a trade discount of 15%, GST 4%.
 - (iii) On 20.01.21, sold to Golden electric company 500 bulb @ Rs. 30 per piece at a trade discount of 5%.
3. Prepare a Purchase return book from the following transactions:
 - (i) On 02.03.21, returned to XY&Co: 10 tables @ Rs. 300 per table and 10 chairs @ Rs. 150 per chair.
 - (ii) On 10.03.21, returned to Dutta &Co: 20 tables @ Rs. 275 per table and 20 chairs @ Rs. 200 per chair.
 - (iii) On 15.03.21, return to Das Furniture: 15 stools @ Rs. 150 each.
4. Prepare a Sales return book from the following information:
 - (i) On 09.03.21, returned by AB&Co: 15 tables @ Rs. 275 per table and 8 chairs @ Rs. 175 per chair.

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- (ii) On 11.03.21, returned by Dutta &Co: 12 tables @ Rs. 200 per table and 5 chairs @ Rs. 125 per chair.
- (iii) On 18.03.21, return to Das Furniture: 25 stools @ Rs. 100 each
5. Prepare a Bills receivable book from the following information:
- (i) On 05.04.21, acceptance received from Ram for Rs. 5000 payable after 3 months.
- (ii) On 10.04.21, acceptance received from Shyamal for Rs. 6000 payable after 2 months.
- (iii) On 15.04.21, acceptance received from Brahma for Rs. 3000 payable after 3 months.
6. Prepare a Bills payable book from the following information:
- (i) On 06.04.21, accepted Rohan's bill of 2 months for Rs. 2000.
- (ii) On 10.04.21, accepted Satya's bill of 3 months for Rs. 5000.
- (iii) On 20.04.21, accepted a bill for Rs. 8000 payable after 2 months's drawn by Mr. Tudu.
7. From the following information prepare a single column cash book for the month of May' 2021:

Date	Particulars	Amount (Rs.)
01.05.21	Cash in hand	1000
2.05.21	Purchased goods in cash	10000
3.05.21	Cash paid into bank	5000
9.05.21	Received from Haradhan on account	9000
10.05.21	Cash sales	10000
15.05.21	Stationary purchased	500
22.05.21	Paid rent	1000
24.05.21	Paid office expenses	2500
29.05.21	Paid to Ram on account	1000
30.05.21	Withdraw cash for private use	800

8. From the following information prepare a double column cash book with cash and bank column for the month of April, 2021:

Date	Particulars	Amount (Rs.)
01.04.21	Cash in hand	2000
	Bank balance	5000

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2.04.21	Purchased goods by cheque	10000
5.04.21	Cash sales	5000
8.04.21	Purchase a furniture by cheque	9000
12.04.21	Purchased goods in cash from Das	10000
15.04.21	Stationary purchased in cash	500
20.04.21	Paid rent	1000
25.04.21	Cheque received from Ronit	2500
26.04.21	Cash withdraws from bank for office use	1000
28.04.21	Withdraw from bank for private use	800
29.04.21	Paid salary	2000
30.04.21	Cash deposited into the bank	6000

9. From the following information prepare a triple column cash book with cash, bank and discount column for the month of June, 2021:

Date	Particulars	Amount (Rs.)
01.04.21	Cash in hand	500
	Bank overdraft	1000
2.04.21	Purchased goods from Rohit for Rs. 14450, paid by cheque in full settlement	14000
5.04.21	Cash sales	5000
8.04.21	Purchase a furniture in cash	10000
12.04.21	Paid to Lucky (discount received Rs. 300)	3000
15.04.21	Bank charges interest on overdraft	400
20.04.21	Paid telephone bill from bank account	650
25.04.21	Rent paid	1000
26.04.21	Sold goods for Rs. 25500 to Dodo and he settled in cash	25000
28.04.21	Withdraw from bank for personal use	1000
29.04.21	Paid salary	2000
30.04.21	Cash deposited into the bank	8000