XI Accountancy	Special Purpose Books-II		
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## **CASH BOOK**

Dr.									Cr.
Date	Particulars	L.F.	Cash (₹)	Bank (₹)	Date	Particulars	L.F.	Cash (₹)	Bank (₹)
2023					2023				
Jan-01	To Balance b/d		12,400		Jan-01	By Balance b/d			38,000
Jan-05	To Bank A/c	С	20,000		Jan-05	By Cash A/c	С		20,000
Jan-24	To Charu			2,30,000	Jan-14	By Raghuraj & Sons			30,240
Jan-25	To Sales A/c		9,000		Jan-15	By Gursharan Bros.		30,000	10,000
Jan-27	To Cash A/c	С		5,000	Jan-16	By Wages A/c		500	
					Jan-25	By Dinesh			21,000
					Jan-27	By Bank A/c	С	5,000	
				1.1	Jan-30	By Salary A/c			15,000
					Jan-30	By Incidental			50
						expenses A/c			
					Jan-30	By Interest A/c			1,200
				_	Jan-31	By Balance c/d		5,900	99,510
			41,400	2,35,000				41,400	2,35,000



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Date	Particulars		L.F	Debit (₹)	Credit (₹)
2023					
Jan-01	Cash A/c	Dr.		12,400	
	Stock A/c	Dr.		3,60,000	
	Abhilash	Dr.		20,000	
	Bhuwan	Dr.		30,000	
	Charu	Dr.		52,000	
	Furniture A/c	Dr.		2,25,000	
	To Bank Overdraft A/c				38,000
	To Dinesh				15,000
	To Eknath				25,000
	To Capital A/c				6,21,400
	(Opening balances brought forward from previous				
	year's books)	$1 \times 2$			
Jan-06	Bills Receivables A/c	Dr.		20,000	
0aii-00	To Abhilash	DI.		20,000	20,000
	(B/R received from Abhilash)	NTS.			_0,000
Jan-10		De		40.000	
Jan-10	Computer A/c	Dr.		40,000	40.000
	To Gursharan Bros				40,000
	(Computer purchased from Gursharan Bros)	-//	1		
Jan-22	Discount Allowed A/c	Dr.		2,000	
0an 22	To Charu	D1.		2,000	2,000
	(Being the discount allowed on payment)				2,000
	(Denng the discount anowed on payment)				

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Date	P	articulars		L.F	Debit (₹)	Credit (₹)
Jan-25	Bills Receivables A/c To Dinesh (B/R received from Dir	nesh)	Dr.	-	1,50,000	1,50,000
Jan-25	Dinesh To Discount Red (Being the discount red		Dr.	-	400	400
			Total		9,11,800	9,11,800

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## **PURCHASES BOOK**

Date	Particulars	Invoice No.	L.F.	Details	Cost	Input CGST	Input SGST	Input IGST	Total
					(₹)	(₹)	(₹)	(₹)	(₹)
2023					-				
Jan-03	Raghuraj & Sons 80 electric kettles @ ₹300 each			24,000					
	40 electric irons @ ₹420 each			16,800					
				40,800					
	Less: Trade Discount 20%			8,160					
			~	32,640	32,640	-	-	-	32,640
Jan-20	Dinesh								
	10 Washing Machines		1933	1,60,000	100000				
	@ ₹16,000 each				MISS				
	4 Vacuum cleaners @		C.R.S.	24,000	NUC	/			
	₹6,000 each		6	a la chi la chi					
			- A	1,84,000	UDE I				
	Less: Trade Discount			27,600					
	15%			11,000	- /	1.			
		1		1,56,400	1,56,400	<u>-</u>	-	-	1,56,400
	Total		36		1,89,040	-	-	-	1,89,040

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## SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Output CGST (₹)	Output SGST (₹)	Output IGST (₹)	Total (₹)
2023									
Jan-22	Charu 200 electric shavers @ ₹250 each			50,000					
	400 toasters @ ₹150 each			60,000					
	450 heaters @ ₹200 each			90,000					
				2,00,000	1				
	Less: Trade Discount @ 10%			20,000					
				1,80,000	1,80,000	-	-	-	1,80,000
	Total		A	CCOU	1,80,000	-	-	-	1,80,000



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## PURCHASE RETURN BOOK

Date	Particulars	Debit Note No.	L.F.	Details	Value	Input CGST	Input SGST	Input IGST	Total
					(₹)	(₹)	(₹)	(₹)	(₹)
2023									
Jan-12	Raghuraj & Sons								
	10 electric kettles @			3,000	-				
	₹300 each Less: Trade Discount @ 20%		3	600					
				2,400	2,400	-	-	-	2,400
	Total				2,400	-	-	-	2,400

