



Date	Particulars	L.F.	Debit (Rs.)	Credit (Rs.)
15-02-2017	Furniture A/c To Tarun A/c (Being furniture purchased from Tarun)	Dr.	3,200	3,200

**PURCHASE BOOK**

Date	Invoice No.	Name of the Supplier (account to be Debited)	Amount (Rs.)
04-02-2017		Kushal Traders	2,480
14-02-2017		Kunal Traders	5,200
17-02-2017		Naresh	4,060
24-02-2017		Kirti & Co. (5,700 – 10% Trade Discount)	5,130
		Purchase Account	16,870



**SALES BOOK**

Date	Invoice No.	Name of the Customer (account to be Debited)	Amount (Rs.)
01-02-2017		Sachin	5,000
06-02-2017		Manish Traders	2,100
10-02-2017		Mukesh	3,300
25-02-2017		Shri Chand Books (6,600 – 5% Trade Discount)	6,270
26-02-2017		Ramesh Brother	4,000
		Sales Account	20,670

**PURCHASE RETURN BOOK**

Date	Invoice No.	Name of the Supplier (account to be Debited)	Amount (Rs.)
08-02-2017		Kushal Traders	280
20-02-2017		Kunal Traders	200
28-02-2017		Kriti & Co. (1,000 – 10% Trade Discount)	900
		Purchase Return Account	1,380



**SALES RETURN BOOK**

Date	Invoice No.	Name of the Customer (account to be Credited)	Amount (Rs.)
07-02-2017		Sachin	600
22-02-2017		Mukesh	250
28-02-2017		Ramesh Brothers	500
		Sales Return Account	1,350

**SALES ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Balance c/d	20,670	28-02-2017	By Sundries as per Sales Book	20,670
		20,670			20,670



**PURCHASE ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Sundries as per Purchase Book	16,870	28-02-2017	By Balance c/d	16,870
		16,870			16,870

**SALES RETURN ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Sundries as per Sales Return Book	1,350	28-02-2017	By Balance c/d	1,350
		1,350			1,350



**PURCHASE RETURN ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Balance c/d	1,380	28-02-2017	By Sundries as per Purchase Return Book	1,380
		1,380			1,380

**KUSHAL TRADERS' ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
08-02-2017	To Purchase Return A/c	280	04-02-2017	By Purchase A/c	2,480
28-02-2017	To Balance c/d	2,200			
		2,480			2,480
			01-03-2011	By Balance b/d	2,200



**KUNAL TRADERS' ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
20-02-2017	To Purchase Return A/c	200	14-02-2017	By Purchase A/c	5,200
20-02-2017	To Balance c/d	5,000			
		5,200			5,200
			01-03-2011	By Balance b/d	5,000

**NARESH'S ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Balance c/d	4,060	17-02-2017	By Purchase A/c	4,060
		4,060			4,060
			01-03-2011	By Balance b/d	4,060



**KRITI & CO.'s ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Purchase Return A/c	900	24-02-2017	By Purchase A/c	5,130
28-02-2017	To Balance c/d	4,230			
		5,130			5,130
			01-03-2011	By Balance b/d	4,230

**SACHIN's ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
01-02-2017	To Sales A/c	5,000	07-02-2017	By Sales Return A/c	600
			28-02-2017	By Balance c/d	4,400
		5,000			5,000
01-03-2011	To Balance b/d	4,400			



**MANISH TRADERS' ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
06-02-2017	To Sales A/c	2,100	28-02-2017	By Balance c/d	2,100
		2,100			2,100
01-03-2011	To Balance b/d	2,100			

**MUKESH'S ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
10-02-2017	To Sales A/c	3,300	22-02-2017	By Sales Return A/c	250
			28-02-2017	By Balance c/d	3,050
		3,300			3,300
01-03-2011	To Balance b/d	3,050			





**SHRI CHAND & CO.'s ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
25-02-2017	To Sales A/c	6,270	28-02-2017	By Balance c/d	6,270
		6,270			6,270
01-03-2011	To Balance b/d	6,270			

**RAMESH BROTHERS' ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Sales A/c	4,000	28-02-2017	By Sales Return A/c	500
			28-02-2017	By Balance c/d	3,500
		4,000			4,000
01-03-2011	To Balance b/d	3,500			



**FURNITURE ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
15-02-2017	To Tarun A/c	3,200	28-02-2017	By Balance c/d	3,200
		3,200			3,200

**TARUN's ACCOUNT**

Dr.			Cr.		
Date	Particulars	Rs.	Date	Particulars	Rs.
28-02-2017	To Balance c/d	3,200	15-02-2017	By Furniture A/c	3,200
		3,200			3,200