


XI Accountancy T.S.Grewal 2024 Edition	Special Purpose Books-II Other Books Practical Problems - 05	AccountsAptitude.com 
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GYAN & BROS., DELHI

SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Total (₹)
2024 July 1	Stationery Mart, Delhi 10 reams white paper @ ₹300 per ream			3,000	3,000	3,000
July 2	Puran Chand & Co, Chandigarh 6 dozen pens @ ₹200 per dozen			1,200	1,200	1,200
July 25	M/s. Rahim & Co 10 Drawing Boards @ ₹500 per piece			5000	5000	5000
July 30	M/s. Kay Cee & Co., Delhi 4 Portable Study Tables @ ₹5,000 per table			20,000	20,000	20,000
July 31	Sales A/c				29,200	

Dr.	SALES A/c						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2024 July 31	By Sundries as per Sales Book for July, 2024		29,200

Dr.	STATIONERY MART, DELHI						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 July 1	To Sales A/c		3,000	2024 July 31	By Balance c/d		3,000
			3,000				3,000

Dr.	PURAN CHAND & CO, CHANDIGARH						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 July 2	To Sales A/c		1,200	2024 July 31	By Balance c/d		1,200
			1,200				1,200

Dr.	M/S. RAHIM & CO						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 July 25	To Sales A/c		5,000	2024 July 31	By Balance c/d		5,000
			5,000				5,000

Dr.	M/S. KAY CEE & CO., DELHI						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 July 30	To Sales A/c		20,000	2024 July 31	By Balance c/d		20,000
			20,000				20,000

