


XI Accountancy T.S.Grewal 2024 Edition	Special Purpose Books-II Other Books Practical Problems - 06	AccountsAptitude.com 
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RAJ & CO., KOLKATA

SALES BOOK

Date	Particulars	Invoice No.	L.F.	Details	Sale Value (₹)	Total (₹)
2024 Jan 05	Hari & Co., Kolkata 10 Tables @ ₹1,100 each 20 Chairs @ ₹1,000 each			11,000 20,000 31,000	31,000	31,000
Jan 10	Sharma & Co., Delhi 5 Almirahs @ ₹5,000 each 5 Stools @ ₹1,000 each			25,000 5,000 30,000	30,000	30,000
Jan 25	Sohan Lal & Bros., Kolkata 5 Tables @ ₹2,500 each 1 Revolving Chair @ ₹ 5,000			12,500 5,000 17,500	17,500	17,500
Jan 31	Sales A/c Cr.				78,500	

Dr.	SALES A/c						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
				2024 Jan 31	By Sundries as per Sales Book for January, 2023		78,500

Dr.	HARI & CO., Kolkata						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 05	To Sales A/c		31,000	2024 Jan 31	By Balance c/d		31,000
			31,000				31,000

Dr.	SHARMA & CO., Delhi						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 10	To Sales A/c		30,000	2024 Jan 31	By Balance c/d		30,000
			30,000				30,000

Dr.	SOHAN LAL & BROS., Kolkata						Cr.
Date	Particulars	J.F.	Amount (₹)	Date	Particulars	J.F.	Amount (₹)
2024 Jan 25	To Sales A/c		17,500	2024 Jan 31	By Balance c/d		17,500
			17,500				17,500