

## RECORDING THE VOUCHERS INTO SUBSIDIARY DAY-BOOKS

### 3.1 INTRODUCTION

With the expansion of business, credit transactions increase and the Day Book becomes very voluminous. Therefore, it is advisable to take out the credit transactions from the Day Book. These credit transactions pertaining to credit purchases or sales are recorded in the Purchases Day Book and Sales Day Book respectively. Sales Returns or returns inward and Purchases Returns/Returns outward are also recorded in separate books known as 'Sales Return Day Book' and 'Purchases Return Day Book'.

In this lesson you will learn the process of recording the various types of accounting vouchers in the Subsidiary Day Books.

### 3.2 OBJECTIVES

After careful study of this lesson, you will be able to:

record the accounting vouchers in the 'Purchases Day Book' and Sales Day Book;

calculate the total credit sales from the Sales Day Book;

Calculate the total credit purchases from the Purchases Day Book.

record the accounting vouchers in the Sales Return Day Book and 'Purchases Return Day Book';

- calculate the total Sales Return from the Sales Return Day Book;
- calculate the total purchases return from the 'Purchases Return Day book'.

### 13.3 RECORDING THE VOUCHERS IN THE SALES DAY BOOK AND THE PURCHASES DAY BOOK.

You must have seen the format of Sales and Purchases Day Books in the 2nd lesson of this Module. You must also have noted that there are no receipts and payments sides in these books because no receipts or payment of cash are involved in these transactions. The transactions recorded in these books are non-cash transactions and thus, only transfer vouchers for sales are recorded in the Sales Day Book and Transfer vouchers for purchases are recorded in the Purchases Day Book by following these steps:-

- (i) The date of transaction is written in the first column.
- (ii) The voucher number is then recorded in the voucher No. column and invoice No. given in the supporting voucher is recorded in the invoice No. column.
- (iii) The name of the customer to whom the goods have been sold or the name of the supplier from whom the goods have been purchased is written in the first line of the particulars column. Below it the complete details of the transactions as given in the supporting voucher are mentioned. It includes the quantity of goods sold or purchased, rate and trade discount etc.
- (iv) "L.F." column is used to write the relevant page No. of ledger on which the transactions for sales or purchases have taken place.
- (v) The details of the amount of each item in the supporting voucher are written in the details column.
- (vi) The net amount for each transaction is written in the amount column.
- (vii) After all the transfer vouchers pertaining to credit sales or purchases are posted in the Sales or Purchases Day Book for particular period, the books are closed by totalling the 'Amount' column.

**Example 1**

Record the following vouchers in the Sales Day Book and Purchases Day Book for 1996.

- (i) Jan. 1 Sold on credit to Bal Bharti School vide Sales Invoice No. 221  
 10 Half Pants @ Rs.50/- each.  
 10 Neckties @ Rs.10/- each.  
 Less 10% trade Discount.

**Transfer Voucher**

Firm's Name		Amount Rs
Voucher No. 1	Date 1-1-96	
Debit : <u>Bal Bharti School</u>		540
		540
Credit : <u>Sales A/c</u> (Being the amount of Credit sales as per invoice No. 221)		540
		540
Sd/- Manager	Sd/- Accountant	

- (ii) Purchased from M/s Mittal Stores vide Bill No. 295,  
 20 Trousers @ Rs.150/- each and  
 50 Belts @ Rs.15/- each.

**Transfer Voucher**

Firm's Name		Amount Rs
Voucher No. 2	Date 1-1-96	
Debit : <u>Purchases Account</u>		3,750
		3,750
Credit : <u>M/s Mittal Stores</u> (Being the amount of Goods purchased on credit vide Bill No.295)		3,750
		3,750
Sd/- Manager	Sd/- Accountant	

(iii) Purchased the following goods from M/s Rajendra Stores on credit vide their Bill No. 6667

20 shirts @ Rs.120/- each

20 Neckties @ Rs.5/- each.

**Transfer Voucher**

Firm's Name		Amount Rs
Voucher No. 3	Date 1-1-96	
Debit : <u>Purchases Account</u>		2,500
		2,500
Credit : <u>M/s Rajendra Stores</u> Being the amount of goods purchase on credit vide their Bill No.6667		2,500
		2,500
Sd/- Manager	Sd/- Accountant	

(iv) Sold the following goods to M/s Chatterji of New Delhi on credit vide Invoice No.222

10 shirts @ Rs.150/- each and

10 Trousers @ Rs.200/- each.

**TRANSFER VOUCHER**

Firm's Name		Amount Rs
Voucher No. 4	Date 1-1-96	
Debit : <u>M/s Chatterji Account</u>		3,500
		3,500
Credit : <u>Sales Account</u> (Being the amount of goods sold on credit vide invoice No. 222)		3,500
		3,500
Sd/- Manager	Sd/- Accountant	

**Solution**

We have seen that Transfer voucher (i) and (iv) are for credit sales where as Transfer voucher (ii) and (iii) are for credit purchases. So they will be recorded in the Sales Day Book and Purchases Day Book respectively as follows :

Page **SALES DAY BOOK**

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.1	1	221	Bal Bharti School 10 Half Pants @ Rs.50/- each 10 Neckties @ Rs.10/- each		500 100 600	540
			Less 10% trade Discount		60	
Jan. 1	4	222	M/s Chatterji 10 Shirts @ Rs.150/- each 10 Trousers @ Rs.200/- each Total Sales		1,500 2,000	3,500
						4,040

Page **PURCHASES DAY BOOK**

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.1	2	295	M/s Mittal Stores 20 Trousers @ Rs.150/- each 50 Belts @ Rs.15/- each		3,000 750	3,750
Jan. 1	3	6667	M/s Rajendra Stores 20 Shirts @ Rs.120/- each 20 Trousers @ Rs.5/- each Total Purchases		2,400 100	2,500
						6,250

## INTEXT QUESTIONS 13.1

- A. Fill in the blanks with appropriate word or words:-
- (i) Transfer vouchers for credit sales are recorded in the ..... Day Book.
  - (ii) Transfer vouchers for credit purchases are recorded in the ..... Day Book.
  - (iii) Purchases Day Book and Sales Day Book are called ..... Books.
  - (iv) Purchases Day Book and Sales Day Book do not have ..... and ..... sides.
- B. Record the following Transfer Voucher in the appropriate Day Book of M/s Aggarwal brothers for the following goods purchased from M/s Deepak Stores as per Bill No. 257 on 3rd Jan. 1996.
- 20 Tins Ghee @ Rs. 120 each.
- 10 Tins Oil @ Rs. 75 each.

### TRANSFER VOUCHER

Firm's Name		Date 3-1-96
Voucher No. 12		Amount Rs
Debit :	<u>Purchases Account</u>	3,150
		3,150
Credit :	<u>M/s Deepak Stores</u> Being the amount of goods purchased on credit as per Bill No. 257	3,150
		3,150
Sd/- Manager		Sd/- Accountant

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## ..... DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars.	L.F.	Details Rs.	Amount Rs.
			Total Credit.....			

- C. Record the following accounting voucher in the appropriate Day Book of M/s Rishu Enterprises. The following goods sold to M/s. R.K. Traders as per Bill No.501 on 7th Jan., 1996.

20 Bags Sugar @ Rs.150 each.

10 Bags Rice @ Rs.300 each.

Less 10% Trade Discount.

**TRANSFER VOUCHER**

M/s Rishu Enterprises		Date 7-1-96
Voucher No. 20		Amount Rs
Debit :	<u>M/s R.K. Traders</u>	5,400
		5,400
Credit :	<u>Sales A/c</u> Being the amount of credit sales vide Bill No. 501	5,400
		5,400
Sd/- Manager		Sd/- Accountant

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## ..... DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
			Total Credit.....			

### 13.4 RECORDING THE VOUCHERS IN THE SALES RETURNS DAY BOOK AND THE PURCHASES RETURNS DAY BOOK.

When transactions involving sales returns and purchases returns are large in number and volume, it is better to record them in separate subsidiary books.

Transactions relating to sales returns are recorded in the subsidiary Day Book called Sales Returns Day Book or Returns Inward Day Book. The person who receives the goods returned by the customer, sends a note informing the customers that he has been credited with the amount mentioned in the note. This Note is known as Credit Note. The format of the credit note is as under:-

CREDIT NOTE		
No. 4189	M/s Das & Co. New Delhi Jan 15, 1996	
M/s Khanna Traders (Customer) Credit in account		
	Rs.	Rs.
Goods returned 100 Neckties @ Rs. 20/- each	2,000	2,000
supplied vide Bill No.....		2,000
E & O.E.	For M/s Das & Co. Sd/- Partner	

Transactions relating to Purchases Returns are recorded in the Purchases Returns Day Book/Returns Outwards Day Book.

On return of the goods to the supplier, a note is sent by the customers to the supplier informing him about the details of the goods returned to him is known as Debit note. It implies that the amount mentioned in Debit note has been debited to the supplier. The format of the Debit Note is as under:

DEBIT NOTE	
No. 124	M/s Das & Co. New Delhi dt. 29-1-1996
M/s B.B. Stores (Suppliers) Bombay	
Goods returned 10 Shirts @ Rs. 140/- each 12 Neckties @ 15/- each supplied vide Bill No.....  <div style="text-align: right;">Total</div>	Rs.
	Rs.
	1,400
	180
	1,580
	1,580
E & O.E.	For M/s Das & Co. Sd/- Partner

The procedure for recording the transfer vouchers in the Sales Returns Book and Purchases Returns Books is similar to the procedure for recording the transfer vouchers in the Sales and Purchases Day Books.

Let us record the following transfer vouchers for sales returns and purchases returns in these subsidiary books.

### Example 2

Record the following transfer vouchers in the Sales Returns Day Book and Purchases Returns Day Book:

- (1) Jan.1, 1996 M/s Shakti Industries returned the following goods as our credit Note No.270
- 10 Neckties @ Rs.20/- each Rs.200
- 10 Shirts @ Rs.65/- each Rs.650

### Transfer Voucher

Firm's Name	
Voucher No. 1	Date 1-1-96
	Amount
	Rs
Debit : <u>Sales Returns Account</u>	850
	850
Credit : <u>M/s Shakti Industries</u> Being the amount of goods returned by them as per our Credit Note No.270)	850
	850
Sd/- Manager	Sd/- Accountant

- (2) Jan.1, 1996 The Following goods were returned to M/s Banga Traders as our Debit Note No.450

15 pairs of socks @ Rs.10/- each Rs.150

20 Belts @ Rs.10/- Rs.200

**TRANSFER VOUCHER**

Firm's Name		Amount Rs
Voucher No. 2	Date 1-1-96	
Debit : <u>M/s Banga Traders</u>		350
		350
Credit : <u>Purchases Returns Account</u> Being the amount of good returned to M/s Banga Traders vide Debit Note No.450		350
		350
Sd/- Manager	Sd/- Accountant	

- (3) M/s Dinesh Enterprise returned the following goods as per our credit Note No. 271

2 woolen coats @ Rs. 300 each Rs. 600/-

10 Hankies @ Rs. 10/- each Rs. 100/-

**TRANSFER VOUCHER**

Firm's Name		Amount Rs
Voucher No. 3	Date 1-1-96	
Debit : <u>Sales Returns Account</u>		700
		700
Credit : <u>M/s Dinesh Enterprises</u> (Being the amount of goods returned as per our credit Note No.271)		700
		700
Sd/- Manager	Sd/- Accountant	

- (4) The following goods were returned to M/s Raman Deep Garments vide our Debit Note No.451

2 woollen Trousers @ Rs.180 each Rs.360/-

## Transfer Voucher

Voucher No. 4		Firm's Name		Date 1-1-96	
				Amount Rs	
Debit :		<u>M/s Raman Deep Garments</u>		360	
				360	
Credit :		<u>Purchases Returns Account</u> (Being the amount of goods returned to M/s Raman Deep Garments vide Debit Note No.451)		360	
				360	
Sd/- Manager			Sd/- Accountant		

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## SALES RETURNS DAY BOOK

Month & Date	Vr. No.	Credit NoteNo	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.1	1	C/N. 271	M/s Shakti Industries 10 Neckties @ Rs. 20/- each 10 Shirts @ Rs. 65/- each		200 650	850
Jan. 1	3	C/N. 271	M/s Dinesh Enterprises 2 Woollen Coats @ Rs.300/- each 10 Hankies @ Rs. 10/- each		600 100	700
						1,550

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## PURCHASES RETURNS DAY BOOK

Month & Date	Vr. No.	Debit NoteNo	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.1	2	450	M/s Banga Traders 15 pairs of socks @ Rs.10 20 belts @ Rs.10		150 200	350
Jan. 1	4	271	M/s Raman Deep Garments 2 Woollen Trousers @ Rs.180 each.	360	360	360
						710

**Example 3**

Prepare the accounting vouchers and record them in proper Subsidiary Day books;

1996

- May 9th Goods sold to M/s Jagat Cloth House Rs.8,300 vide Bill No. 200 - 83 shirts @ Rs.100
- May 10th Rent paid for the month by cheque No. 0212001 vide receipt No. 3180 Rs.500.
- May 11th Goods purchased from M/s Modi Silk Store Rs. 3,500 vide Bill No. 3201 - 100 Mtrs. long cloth @ Rs. 35/-
- May 20 Amount received by cheque No. 00139011 of Rs.200 from M/s Jagat Cloth House.
- May 22 Sold goods to M/s Gargya Brothers vide Bill No. 201  
10 Shirts @ Rs. 200  
20 Trousers @ Rs. 250  
Less 10% Trade Discount
- May 23 Purchased from M/s Cheap Silk Store Vide Bill No. 3202  
40 Mt. Raw Silk @ Rs. 60 per meter.  
20 mt. cotton Shirting @ Rs.30 per meter.
- May 24 Goods returned to M/s Modi Silk Stores Rs.700 vide Debit Note No.5-20 metres long cloth @ Rs.35.
- May 25 Goods returned by M/s Jagat Cloth House Rs.300 vide Credit Note No. 8 - 3 Shirts @ Rs.100.
- May 26 Goods returned to M/s Cheap Silk Stores vide Debit Note No. 8  
3 shirts @ Rs.100 10 metres silk @ Rs.60 per metre 600  
5 metres cotton shirting @ Rs.30 per metres 150
- May 27 Goods returned by M/s Gargya Brothers vide Credit Note No. 9 - 2 Shirts @ Rs. 200  
5 Trousers @ Rs.250  
Less 10% Trade discount

**Solution:****(1) TRANSFER VOUCHER**

Firm's Name		Date 1-5-96
Voucher No. 50		Amount Rs
Debit : <u>M/s Jagat Cloth House</u>		8,300
		8,300
Credit : <u>Sales A/c</u> Being goods sold to M/s Jagat Cloth House vide Bill No. 200		8,300
		8,300
Sd/- Manager		Sd/- Accountant

**(2) DEBIT VOUCHER**

Firm's Name		Date 10.5.96
Voucher No. 51		Amount Rs.
Debit : <u>Rent A/c</u> (Being rent paid for the month by cheque No. 0212001 vide receipt No. 3180)		500
		500
Sd/- Manager		Sd/- Accountant

Received Rs. ....  
Revenue Stamp

**(3) TRANSFER VOUCHER**

Firm's Name		Date 11-5-96
Voucher No. 52		Amount Rs
Debit : <u>Purchases A/c</u>		3,500
		3,500
Credit : <u>M/s Modi Silk Store</u> Being goods Purchased from M/s Silk Store vide Bill No.3201		3,500
		3,500
Sd/- Manager		Sd/- Accountant

**(4) CREDIT VOUCHER**

Firm's Name		Date 20-5-96
Voucher No. 53		Amount Rs
Credit : <u>M/s Jagat Cloth House</u> (Being goods received by Cheque No.00139011)		2,000
		2,000
Sd/- Manager		Sd/- Accountant

## (5) TRANSFER VOUCHER

Firm's Name		Date 22-5-96
Voucher No. 60		Amount Rs
Debit : <u>M/s Gargya Brothers</u>		6,300
		6,300
Credit : <u>Sales A/c</u> Being goods sold to M/s Gargya Brothers vide Bill No.201)		6,300
		6,300
Sd/- Manager		Sd/- Accountant

## (6) TRANSFER VOUCHER

Firm's Name		Date 23-5-96
Voucher No. 62		Amount Rs
Debit : <u>Purchases A/c</u>		3,000
		3,000
Credit : <u>M/s Cheap Silk Store</u> Being goods Purchased vide Bill No. 3201 from M/s Cheap Silk Store)		3,000
		3,000
Sd/- Manager		Sd/- Accountant

## (7) TRANSFER VOUCHER

Firm's Name		Date 24-5-96
Voucher No. 64		Amount Rs
Debit : <u>M/s Modi Silk Stores</u>		700
		700
Credit : <u>Returns Outwards A/c</u> Being goods returned to M/s Modi Silk Stores vide Debit Note No.5		700
		700
Sd/- Manager		Sd/- Accountant

## (8) TRANSFER VOUCHER

Firm's Name		Date 25-5-96
Voucher No. 66		Amount Rs
Debit :	<u>Returns Inwards A/c</u>	300
		300
Credit :	<u>M/s Jagat Cloth House</u> Being goods returned of M/s Jagat Cloth House vide Credit Note No. 8	300
		300
Sd/- Manager		Sd/- Accountant

## (9) TRANSFER VOUCHER

Firm's Name		Date 26-5-96
Voucher No. 69		Amount Rs
Debit :	<u>M/s Cheap Silk Stores A/c</u>	750
		750
Credit :	<u>Returns outwards A/c</u> Being goods returned to M/s Cheap Silk Stores vide debit note No.8	750
		750
Sd/- Manager		Sd/- Accountant

## (10) TRANSFER VOUCHER

Firm's Name		Date 26-5-96
Voucher No. 73		Amount Rs
Debit :	<u>Returns Inwards A/c</u>	1,485
		1,485
Credit :	<u>M/s Gargya Brothers</u> Being goods returned by M/s Gargya Brothers vide Credit note No.6	1,485
		1,485
Sd/- Manager		Sd/- Accountant

Vouchers No. 51 and 55 will not be recorded in any of the subsidiary Day Books. These transactions will be recorded in the Day Book.

Vouchers No. 50 and 60 are for credit sales and thus will be recorded in the Sales Day Book.

Voucher Nos. 52 and 62 are for credit Purchases and thus, be recorded in Purchases Day Book.

Vouchers No. 64 to 69 are for Purchases Returns and thus, will be recorded in Purchases Returns Day Book.

Vouchers No. 66 and 73 are for sales returns and thus, will be recorded in Sales Returns Day Book.

Let us see how these Subsidiary Day Books are prepared :

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## SALES DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 May 9	50	200	M/s Jagat Cloth House 83 Shirts @ Rs.100/- each			8,300
May 22	60	201	M/s Gargya Brothers 10 Shirts @ Rs.200/- each 20 Trousers @ Rs.250/- each		2,000 5,000	
			Less 10% Trade Discount		7,000	6,300
			Total Sales			14,600

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## PURCHASES DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 May 11	52	3201	M/s Modi Silk Store 100 Mtr. long cloth @ Rs.35/-			
May 23	62	3202	M/s Cheap Silk Store 40 mtr. Raw Silk @ Rs.60/- per mt- 20 mtr. cotton shirting @ Rs.30 per meter		2,400	
					600	3,000
			Total Purchases			6,500

Page **PURCHASES RETURNS DAY BOOK**

Month & Date	Vr. No.	Debit Note No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 May 24	64	5	M/s Modi Silk Store 100 Mtr. long cloth @ Rs. 35/-			700
May 26	69	8	M/s Cheap Silk Store 10 mtr. Raw Silk @ Rs. 60 per mtr 5 mtr. cotton shirting @ Rs. 30 per meter		600 150	750
						1,450
Total Purchases Returns						

Page **SALES RETURNS DAY BOOK**

Month & Date	Vr. No.	Credit Note No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 May 25	66	8	M/s Jagat Cloth House 3 Shirts @ Rs. 100/-			300
Jan. 1	73	69	M/s Gargya Brothers 2 Shirts @ Rs. 200 each 5 Trousers @ Rs. 250/- each		400 1,250	
					1,650	
Less 10% Trade Discount					165	1,485
Total Sales Returns						1,785

**INTEXT QUESTIONS 13.2**

- A. Post the following transfer voucher for Purchases Returns in the Purchases Return Day Books.

Goods returned to M/s Maharaja Brothers vide Debit Note No.431:

25 half pants @ Rs. 50/- each.

FIRM'S NAME		Amount Rs
Voucher No. 12	Date 15-1-96	
Debit : <u>M/s Maharaja Brothers</u>		1,250
		1,250
Credit : <u>Purchases Returns Account</u> Being the amount of goods returned to them vide Debit Note No.481		1,250
		1,250
Sd/- Manager	Sd/- Accountant	

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## PURCHASE RETURNS DAY BOOK

Month & Date	Vr. No.	Debit Note No.	Particulars	L.F.	Details Rs.	Amount Rs.

B. Post the following transfer voucher for Sales Return in the Sales Returns Day Book :

Goods returned by M/s Shilton Brother vide our Credit Note No.250

10 Shirts @ Rs. 200/- each

Firm's Name		Amount Rs
Voucher No. 20	Date 20-1-96	
Debit : <u>Sales Returns A/c</u>		2,000
		2,000
Credit : <u>M/s Shilton Brothers</u> Being the amount of goods returned by them vide Credit Note No. 250		2,000
		2,000
Sd/- Manager	Sd/- Accountant	

Page **SALES RETURNS DAY BOOK**

Month & Date	Vr. No.	Credit Note No.	Particulars	L.F.	Details Rs.	Amount Rs.

C. Fill in the blanks with appropriate word or words.

- (i) A brief detail of goods returned is written in ..... column of the Sales Returns Day Book.
- (ii) Transfer Vouchers for Return Outwards are entered in ..... Returns Day Book.
- (iii) Transfer Voucher for Return Inwards are entered in ..... Returns Day Book.
- (iv) A document sent by the supplier of goods to the customer informing him about the goods returned by him is known as .....
- (v) A note sent by the customer to the supplier of goods informing him about the goods returned to him is known as .....

**13.5 WHAT YOU HAVE LEARNT**

When Credit Transactions increase in number, these are taken out from the Day Book and are recorded in the following Subsidiary Day Books:

- i) Purchases Day Book
- ii) Sales Day Book
- iii) Purchases Returns Day Book or Returns Outward Day Book
- iv) Sales Returns Day Book or Returns Inward Day Book

Transfer vouchers for credit sales are recorded in the Sales Day Book.

Transfer vouchers for credit purchases are recorded in the Purchases Day Book.

Transfer vouchers for sales returns are recorded in the Sales



2 Dining Tables @ Rs.2,000 each  
Less 10% Trade Discount.

- Sept. 8 Purchased from M/s Tara Chand & Furnitures:  
5 Double Beds @ Rs.4,000 each.  
3 Dining Tables @ Rs.1,500 each.  
1 Dressing Table @ Rs.1,000 each.  
Less 20% Trade Discount.
- Sept. 9 Cash sales Rs.1,200.
- Sept. 10 Sold to Brij Mohan a Dining Table for Rs.1,700.
- Sept. 16 Sold to Vinay Kumar:  
2 Double Beds @ Rs.5,000.  
1 Dressing Table @ Rs.1,500.
- Sept. 20 Returned to M/s Tara Chand & Furnitures :  
1 Double Bed 'Purchased on Sept. 8 due to some defects.
- Sept. 24 M/s V.K. Traders returned one Dining Table purchased on Sept. 1 and Vinay Kumar returned 1 Dressing Table purchased on Sept. 16.

### 13.7 ANSWERS TO INTEXT QUESTIONS

- 13.1 A. (i) Sales (ii) Purchases  
(iii) Subsidiary Day Book (iv) Receipts, Payments.

B.

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#### PURCHASES' DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.3	2	257	M/s Deepak Stores 20 Trousers @ Rs. 120/- each 10 Tins Oil @ Rs.75 each		2,400 750	3,150
			Total Credit Purchases			3,150

C.

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## SALES DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.7	2	501	M/s R.K.Traders 20 Bags Sugar @ Rs.150 10 Bags Rice @ Rs.300		3000 3,000	
			Less 10% Discount		6,000 600	
			Total Credit Sales		5,400	5,400

13.2 A.

## PURCHASES RETURNS DAY BOOK

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Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan 15	12	431	M/s Maharaja Brothers 25 half pants @ Rs.50 each		1,250	
			Total purchase Returns			1,250

B.

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## SALES RETURN DAY BOOK

Month & Date	Vr. No.	Inv. No.	Particulars	L.F.	Details Rs.	Amount Rs.
1996 Jan.20	20	250	M/s Shilton Brothers 10 shirts @ Rs.200		2,000	
			Total Sales Returns			2,000

- C. (i) Particulars (ii) Purchases  
(iii) Sales (iv) Credit Note  
(v) Debit Note