Q. 3. Following Purchase transactions are given:

Purchased from Hulas Traders of Plapa.

* 400 kg of Mansuli Rice @ Rs 35 per kg
* 250 Kg of Basmati Rice @ Rs 65 per kg
* Trade discount 5%

Purchase from Karnali suppliers of Dang:

* 200 kg of Potato @ Rs 20 per kg
* 100 kg of Onion @ Rs 15 per kg

Purchased Table Fan from Sagar Electronics for Rs 750 (it is not recorded in purchase book)

Required Purchase BOOK and Purchase A/c

Rs 34,237.5 Ans

Soln.

Purchase Book

(2) Sales BOOK

- Only credit sales are recorded in sales book.

- it means cash sales are not recorded in sales book.

- if other goods sold are also not recorded in sales book.

Format of Sales Book

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Date | Par... | Invoice no. | L.F | DETAILS | AMOUNT |
| Bhadra 7  Bhadra 8 | **L.das of Janakpur**  20 Table fans @ Rs 1500 each  30 celling fans @ Rs 1600 each   * Trade discount @ 10%   **R.R. Store, Pokhara**  25 celling fans @ Rs 1700 each  25 Table fans @ Rs 1400 each  Trade discount @ 12% |  |  | 30,000  48,000  78,000  7,800  42,500  35,000  77,500  9,300 | 70,200  68,200 |
| Bhadra 30 | **Sales a/c** |  |  |  | 1,38,400 |

Q. 7. Consider the following transactions of Mr. Lokesh

Bhadra 7: Sold to L.das of Janakpur:

* 20 Table fans @ Rs 1500 each
* 30 celling fans @ Rs 1600 each
* Trade discount @ 10%

Bhadra 8 : Sold to R.R. Store, Pokhara

25 celling fans @ Rs 1700 each

25 Table fans @ Rs 1400 each

Trade discount @ 12%

Dr Sales Account Cr

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| Date | Par.. | J.F. | Amount | D | P | JF | A |
| Bhadra 30 | To balance c/d |  | 1,38,400 | Bhadra 30 | By Sundry Debtors |  | 1,38,400 |
|  |  |  | 1,38,400 |  |  |  | 1,38,400 |
|  |  |  |  | Asoj 1 | By balance b/d |  | 1,38,400 |

(3) Purchase Return Book or Return outward Book

Or Return (Cr)

* If goods return to suppliers
* Journal: Suppliers/ Creditors a/c DR

To Purchase Return

Format

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Date | Par... | Debit note no. | L.F | DETAILS | AMOUNT |
|  |  |  |  |  |  |

Q. 15. Following purchase return transactions are given

Baisakh 3: Returned to Hari:

2 Tape records@ Rs 1,000 each

5 Radios @ Rs 500 each

Trade discount 20%

Baisakh 8: Return to Narayan

3 telephone sets @Rs 5000 each

4 Heaters @Rs2000 each

Prepare return outward book . Ans 23,600